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Programme budget for the biennium 2008-2009

Second performance report on the programme budget for the biennium 2008-2009

Report of the Secretary-General

Summary

The present report provides an estimate of the anticipated final level of expenditures under the programme budget for the biennium 2008-2009, taking into account changes in parameters for inflation and exchange rates and cost-of-living adjustments compared with the assumptions made in the first performance report (A/63/573), which was reviewed by the General Assembly at its sixty-third session and which formed the basis for the revised appropriation and estimate of income for the biennium.

The revised requirements under the expenditure sections amount to $4,792.4 million, a decrease of $92.8 million. This decrease mainly reflects downward adjustments under 27 budget sections ($114.9 million), including requirements for special political missions under section 3, Political affairs ($4.1 million); section 5, Peacekeeping operations ($4.9 million); section 9, Economic and social affairs ($6.4 million); section 12, Trade and development ($4.7 million); section 17, Economic and social development in Africa ($16.4 million); section 21, Economic and social development in Western Asia ($4.7 million); section 23, Human rights ($9.0 million); section 25, Palestine refugees ($5.1 million); section 28B, Office of Programme Planning, Budget and Accounts ($6.4 million); section 33, Safety and security ($7.4 million); and section 35, Staff assessment ($26.7 million). The decrease is partly offset by a net increase under 13 other budget sections ($22.1 million). The revised estimate under the income sections amounts to $550.5 million, a decrease of $7.4 million.

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I. Introduction

1. The purpose of the second performance report on the programme budget for the biennium 2008-2009 is to provide an estimate of the anticipated final level of expenditures and income for the biennium. The estimate is based on actual expenditures for the first 21 months of the biennium and projected requirements for the last 3 months, changes in inflation and exchange rates and cost-of-living adjustments as compared with the assumptions made in the first performance report (A/63/573), which was reviewed by the General Assembly at its sixty-third session and which formed the basis for the revised appropriation and estimate of income for the biennium 2008-2009. The estimates proposed in the present report represent a net decrease of $85.4 million compared with the revised appropriation and estimate of income approved by the Assembly in its resolutions 63/264 A to C, 63/268 and 63/283, as shown in table 1.

Table 1
Actual expenditure and income, 2008-2009
(Millions of United States dollars)

	Revised appropriation	*Present report*	*Increase (decrease)*	*Percentage*
Expenditure	4 885.2	4 792.4	(92.8)	(1.9)
Income	557.9	550.5	(7.4)	(1.3)
Net	4 327.3	4 241.9	(85.4)	(2.0)

2. The components of the net reduction of $85.4 million are set out in table 2.

Table 2
Components of the net reduction in requirements
(Millions of United States dollars (rounded))

1. Increases	
Changes in exchange rates	22.9
Commitments entered into under the provisions of resolution 60/249 on unforeseen and extraordinary expenses and in respect of decisions of policymaking organs	6.6
Decrease in income	7.4
Subtotal	**36.9**
2. Reductions	
Changes in inflation	(27.9)
Variations in post costs and adjustments to other objects of expenditure, based on actual anticipated requirements	(94.4)
Subtotal	**(122.3)**
Net reduction	**85.4**

3. The accompanying schedules, listed below, provide additional information on changes in requirements and revised budget assumptions, such as rates of exchange and cost of living:

Schedule 1. Summary of projected expenditures by budget section and main determining factor, 2008-2009

Schedule 2. Summary of projected expenditures by object of expenditure and main determining factor, 2008-2009

Schedule 3. Summary of projected expenditures for each budget section by object of expenditure and main determining factor, 2008-2009

Schedule 4. Rates of exchange relative to the United States dollar and inflation by duty station, 2008-2009

Schedule 5. United Nations operational rates of exchange relative to the United States dollar, 2009

Schedule 6. Post adjustment multipliers applicable to staff in the Professional category and above, 2009

Schedule 7. Changes in General Service salaries in local currency terms, 2008-2009

Schedule 8. Average vacancy rates by budget section, 2006-2009

4. Under the terms of paragraph 8 of section XII of General Assembly resolution 63/263, the General Assembly approved up to $45 million for expenses relating to the first performance report on the programme budget for the biennium 2008-2009, upon the receipt by the President of the General Assembly of a letter from the Secretary-General, to be apportioned among Member States, as an exception to regulation 3.3 of the Financial Regulations and Rules of the United Nations.[1]

5. In response to that request, an amount of $45 million was withheld. Based on the analysis of actual expenditure incurred, the level of the budget in its entirety has been underspent and therefore there has been no need to seek further release of the $45 million as a whole.

6. The present report includes information on recosting methodologies used by other international organizations. This information, contained in section V, is presented in response to paragraph 4 of section XII of General Assembly resolution 63/263, whereby the Assembly requested the Secretary-General to explore the recosting methodologies used by other international organizations compared with that used by the Secretariat, taking into account the unique nature of the United Nations, and to report thereon to the Assembly in the context of the second performance report on the programme budget for the biennium 2008-2009.

[1] ST/SGB/2003/7.

II. Expenditure sections

7. The overall changes in estimates under the expenditure sections of the budget are summarized in table 3.

Table 3
Summary of changes under expenditure sections, 2008-2009
(Millions of United States dollars)

Revised appropriation	*Exchange rates*	*Inflation*	*Unforeseen and extraordinary expenses and decisions of policymaking organs*	*Other changes*	*Revised estimate*
4 885.2	22.9	(27.9)	6.6	(94.4)	4 792.4

A. Rates of exchange and inflation

(Decrease of $4,982,400)

8. The decrease in requirements in this category is attributable to the decreases in inflation ($27.9 million) partially offset by the generally unfavourable rates of exchange of the United States dollar in relation to a number of other currencies ($22.9 million). Additional requirements resulting from exchange rate movements arise in all duty stations except Addis Ababa, Gaza and Mexico City, where the exchange rates moved in a favourable direction and partially offset the additional requirements elsewhere. The distribution of the $5.0 million decrease due to exchange rate and inflation changes is shown, by duty station, in table 4.

Table 4
Increases and decreases in estimates due to changes in exchange rates and inflation, by duty station
(Millions of United States dollars)

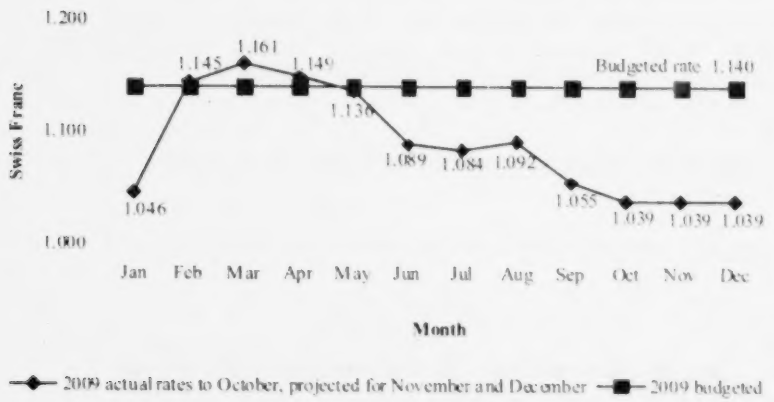
Duty station	*Exchange rate*	*Inflation*	*Total*
New York	—	(12.8)	(12.8)
Geneva	18.7	(13.2)	5.5
Vienna	5.7	(2.7)	3.0
Nairobi	1.6	0.9	2.5
The Hague	1.2	0.4	1.6
Bangkok	0.6	(1.6)	(1.0)
Santiago	5.5	(0.1)	5.4
Addis Ababa	(8.9)	3.5	(5.4)
Other	(1.5)	(2.3)	(3.8)
Total[a]	**22.9**	**(27.9)**	**(5.0)**

[a] Rounded.

9. In estimating the effect of exchange rate changes experienced in 2009, the rates realized from January to October, with the October rate applied to November and December, have been used in the present report. Details of the budgeted and realized rates of exchange for all duty stations are contained in schedules 4 and 5.

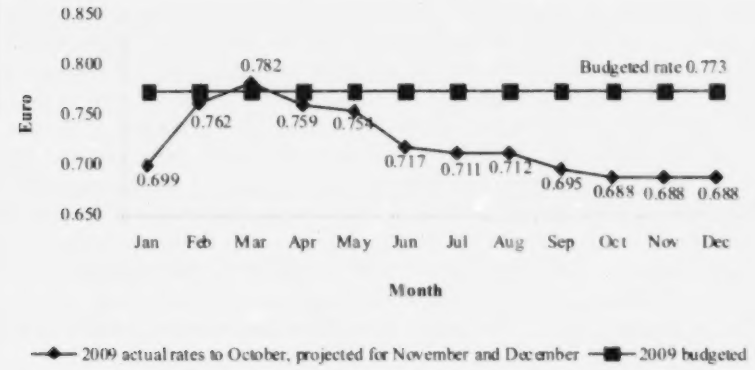
10. The increase of $22.9 million in respect of exchange rate fluctuations reflects the net impact of additional requirements ($33.5 million) arising at a number of duty stations, partially offset by reduced requirements ($10.6 million) at Addis Ababa, Gaza and Mexico City. Consistent with the approved methodology, calculations at the time of the revised appropriation for 2009 applied the average 2008 rates of exchange for Port-of-Spain and Beirut and the November rate for the rest of the duty stations, so as to allow for the lowest estimate for each duty station. The requirements in the present report, however, reflect the general weakening of the United States dollar in a number of operational rates experienced during the year as compared with those assumed in the revised appropriation. Notably, whereas a rate of Swiss francs (SwF) 1.140 to the dollar was assumed in the revised appropriations, the average rate calculated for 2009, based on actual experience through October with the October rate applied to November and December, was SwF 1.090 to the dollar, representing a variance of 4.4 per cent, as depicted in figure I.

Figure I
Performance of the Swiss franc against the United States dollar



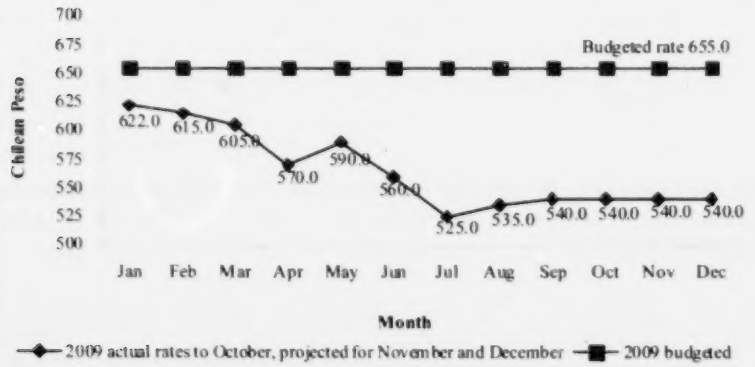
11. With regard to the euro, the average for 2009 is €0.721 to the dollar, compared with €0.773 assumed in the revised appropriations, a variance of 6.7 per cent, as depicted in figure II.

Figure II
Performance of the euro against the United States dollar



12. Additional requirements as a result of the changes with respect to the Swiss franc and the euro amount to $18.7 million and $6.9 million respectively. Similar weakening of the exchange rate of the dollar to the Chilean peso, the Kenyan shilling and the Thai baht result in requirements of $5.5 million, $1.6 million and $0.6 million respectively. The performance of the Chilean peso against the United States dollar based on actual monthly rates for January to October 2009 and projected for November and December is depicted in figure III.

Figure III
Performance of the Chilean peso against the United States dollar



13. With regard to inflation, the adjustments are based on the latest information available on consumer price indices as well as adjustments resulting from differences in actual post adjustment indices for staff in the Professional category and above and actual cost-of-living adjustments of salary scales for staff in the General Service and related categories compared with the assumptions made in the revised appropriations. The estimated reduced requirement of $27.9 million for inflation is attributable to decreases in respect of non-post objects of expenditure ($10.0 million), Professional salaries ($8.1 million), General Service salaries ($6.6 million) and related staff assessment ($3.2 million).

14. Changes in Professional staff costs result from the post adjustment multipliers promulgated by the International Civil Service Commission in 2009. In the case of General Service staff costs, the cost-of-living adjustments implemented in 2009 are lower than anticipated for a number of duty stations. The post-related changes due to inflation in New York reflect downward adjustments for Professionals ($4.4 million), General Service salaries ($0.6 million) and staff assessment ($1.4 million). A summary of the increases and decreases by duty station in post-related expenditures due to inflation, including staff assessment, are shown in table 5. Further details may be found in schedule 6, which contains information on the evolution of post adjustment indices by duty station and a comparison of the projected and actual indices, and schedule 7, which provides information by duty station on cost-of-living increases for staff in the General Service and related categories.

Table 5

Post-related increases and decreases in expenditure due to inflation, by duty station

(Millions of United States dollars)

Duty station	*Increase/(decrease)*
New York	(6.4)
Geneva	(12.0)
Vienna	(1.3)
Nairobi	(0.4)
Bangkok	(0.9)
Santiago	0.1
Addis Ababa	3.7
Other	(0.7)
Total	**(17.9)**

15. Regarding the revised inflation rates for objects of expenditure other than posts, the realized 2009 rates reflect variations at the majority of duty stations. Reduced requirements in New York ($6.5 million), Geneva ($1.2 million) and Vienna ($1.4 million) are partially offset by adjustments that are required for non-post inflationary pressures in Nairobi ($1.4 million). The net effect of inflation on non-post items is a decrease of $10.0 million across all duty stations. Schedule 4 contains details of the revised inflation rates by duty station for objects of expenditure other than posts.

B. Unforeseen and extraordinary expenses and decisions of policymaking organs

(Increase of $6,636,700)

16. Information related to the requirements for unforeseen and extraordinary expenses and decisions of policymaking organs is set out below.

17. Under the terms of General Assembly resolution 62/239, the Secretary-General is authorized, with the prior concurrence of the Advisory Committee on Administrative and Budgetary Questions, to enter into commitments to meet unforeseen and extraordinary expenses, provided that the concurrence of the Advisory Committee shall not be necessary for such commitments not exceeding $8 million in any one year as the Secretary-General certifies relate to the maintenance of peace and security; such commitments as the President of the International Court of Justice certifies relate to expenses occasioned by a number of situations in the Court, as prescribed in paragraph 1 (b) of the resolution; and such commitments not exceeding a total of $1 million as the Secretary-General certifies are required for security measures.

18. Under the provisions of the resolution, commitments in the amount of $3,832,600 have been entered into for 2009 as follows:

(a) Commitments certified by the Secretary-General as relating to the maintenance of peace and security ($3,422,600);

(b) Commitments certified by the President of the International Court of Justice as relating to unforeseen expenses in respect of the Court ($410,000).

19. These expenses relate to budget sections 3, 5 and 7, as set out in table 6 and paragraph 20 below.

Table 6
Unforeseen expenses related to the maintenance of peace and security ($3,422,600)
(United States dollars)

Section 3. Political affairs	
Gaza Board of Inquiry	212 600
Panel of Experts on the Democratic People's Republic of Korea	1 448 700
Special Envoy of the Secretary-General for Assistance to Pakistan	623 400
Support to the dialogue process in Madagascar	474 300
Special Adviser to the Group of Friends of Democratic Pakistan	227 300
Subtotal	**2 986 300**
Section 5. Peacekeeping operations	
United Nations arrangement in support of the Geneva international discussions and the joint incident prevention and response mechanism	436 300
Subtotal	**436 300**
Total	**3 422 600**

Unforeseen expenses relating to the International Court of Justice ($410,000)

20. Pursuant to the provisions of paragraph 1 (b) (iv) of General Assembly resolution 62/239 and in accordance with the Statute of the International Court of Justice (Art. 32, para. 7), commitments were entered into for additional requirements that arose in 2009 with respect to the payment of pensions and travel and removal expenses of retiring judges and travel and removal expenses and installation grants of members of the Court totalling $410,000.

C. Decisions of policymaking organs

1. Construction of additional office facilities at the Economic Commission for Africa

Section 32, Construction, alteration, improvement and major maintenance ($1,090,000)

Section 33, Safety and security ($759,800)

Section 35, Staff assessment ($86,600)

21. By its resolution 56/270, the General Assembly approved the construction of additional office facilities at the Economic Commission for Africa (ECA) at Addis Ababa. Subsequently, in section VII of its resolution 60/248, the Assembly endorsed the expansion of the scope of the project to include the construction of two additional floors. In section IX of its resolution 62/238, the Assembly took note of the 2007 report of the Secretary-General (A/62/487) and endorsed the related recommendations of the Advisory Committee on Administrative and Budgetary Questions (see A/62/7/Add.11), for a total revised estimated project cost of $14,333,100 and authorized the Secretary-General to enter into commitments in the amount of $1,936,400 gross ($1,849,800 net) under section 32 ($1,090,000), section 33 ($759,800) and section 35 ($86,600) of the proposed programme budget for the biennium 2008-2009.

22. During the course of the biennium, information on the progress made and issues encountered in the implementation of the project has been provided in the report of the Secretary-General on the construction of additional office facilities at the Economic Commission for Africa in Addis Ababa and the United Nations Office at Nairobi (A/64/486), which has been submitted to the General Assembly for review at its sixty-fourth session. As reflected in paragraph 23 of the report, delays in project implementation stem from difficulties encountered in the procurement process. In the same report, the Secretary-General indicated in paragraphs 25 and 27 that ECA was dedicated to completing the project within the approved funding level of $14,333,100. Accordingly, commitments in the amount of $1,936,400 gross ($1,849,800 net) under section 32 ($1,090,000), section 33 ($759,800) and section 35 ($86,600) of the proposed programme budget for the biennium 2008-2009 would still be required for the implementation of the project in the ensuing bienniums.

2. Organization of the Conference on the World Financial and Economic Crisis and Its Impact on Development

23. By its resolution 63/277, the General Assembly decided that the Conference on the World Financial and Economic Crisis and Its Impact on Development would (a) be convened at United Nations Headquarters from 1 to 3 June 2009; (b) be held at the highest level; (c) be presided over by the President of the General Assembly;

(d) consist of a short opening session, plenary meetings and four interactive round tables, which would address the main issues before the Conference as outlined in the resolution; and (e) result in a concise outcome to be agreed by Member States and also in summaries of the round-table discussions, to be included in the final report of the Conference. By the same resolution the Assembly requested the Secretary-General to provide all appropriate assistance to the preparatory process and the Conference and approved resource requirements amounting to $867,700 under section 2, General Assembly and Economic and Social Council affairs and conference management ($481,600), section 27, Public information ($136,200), section 28D, Office of Central Support Services ($38,600), and section 33, Safety and security ($211,300), of the programme budget for the biennium 2008-2009, to be committed as a charge against the contingency fund which would be considered by the Assembly in accordance with the procedures for the use and operation of the fund set out in its resolutions 41/213 and 42/211. Accordingly, the related financial performance of the Conference is reported in the context of the present report.

24. The final expenditures against the resources committed in support of the conference under various sections of the programme budget for the biennium are estimated at $611,400. The resources were used under section 2 by the Department for General Assembly and Conference Management for conference servicing, including support for the round tables ($429,300); under section 27 by the Department of Public Information for public information services ($83,500); under section 28D by the Office of Central Support Services for provision of support services, including sound technicians and messenger services ($39,600); and under section 33 by the Department of Safety and Security to provide security services ($59,000).

25. Reduced requirements of $256,300 fall largely under section 33 ($152,300) for less overtime and shift differential than anticipated for security officers and rental of security equipment to provide security coverage for the Conference; lower requirements under section 27 ($52,700) because of lower requirements for overtime coverage, promotional and media outreach activities and rental of media coverage equipment; and lower requirements under section 2 ($52,300) due to reduced requirements for documentation. The above decrease is partially offset by increased requirements of $1,000 under section 28D, Office of Central Support Services, for provision of support services.

3. Limited discretion for budgetary implementation authorized in resolution 60/283

Section 2. General Assembly and Economic and Social Council affairs and conference management (decrease of $1,804,200)

Section 5. Peacekeeping operations (decrease of $1,600,000)

Section 9. Economic and social affairs (decrease of $1,500,000)

Section 17. Economic and social development in Africa (decrease of $710,000)

Section 20. Economic and social development in Latin America and the Caribbean (increase of $25,500)

Section 21. Economic and social development in Western Asia (decrease of $791,700)

Section 23. Human rights (decrease of $2,000,000)

Section 27. Public information (decrease of $1,364,000)

Section 28A. Office of the Under-Secretary-General for Management (increase of $2,329,500)

Section 28C. Office of Human Resources Management (increase of $2,364,500)

Section 28D. Office of Central Support Services (increase of $2,338,500)

Section 28E. Administration, Geneva (increase of $493,100)

Section 28F. Administration, Vienna (increase of $150,300)

Section 28G. Administration, Nairobi (increase of $841,400)

Section 33. Safety and security (increase of $418,100)

Section 36. Office of Information and Communications Technology (increase of $809,000)

26. In section III, paragraph 6, of its resolution 60/283, the General Assembly decided to authorize the Secretary-General, on an experimental basis, limited discretion for budgetary implementation for the bienniums 2006-2007 and 2008-2009, to enter into commitments of up to $20 million in each biennium for positions and non-post requirements for the purpose of meeting the evolving needs of the Organization in attaining its mandated programmes and activities. Amounts in excess of $6 million per biennium require the approval of the Advisory Committee on Administrative and Budgetary Questions pursuant to the provisions of section III, paragraph 8 (g), of the same resolution. At the same time, the Assembly decided to review the experiment at its sixty-fourth session with a view to taking a final decision on its continuation, and requested the Secretary-General to submit a comprehensive report on the implementation of the experiment for its consideration.

27. The Secretary-General will be submitting a comprehensive report on the implementation of the limited discretionary authority experiment authorized under the provisions of section III of General Assembly resolution 60/283 at the sixty-fourth session. On the basis of the results of the experiment and lessons learned, the Secretary-General will propose the continuation of the limited budgetary discretion mechanism and any amendments to the conditions as deemed necessary.

28. During the biennium 2008-2009, such authority has been utilized to address the continued funding of a dedicated project team to maintain the momentum and ensure the progress on major foundation tasks relating to the enterprise resource planning system ($2,764,000); and for operational preparedness and business continuity in a protracted crisis resulting from an influenza pandemic ($8,556,100). Those requirements have been met through the utilization of potential savings identified under section 2, General Assembly and Economic and Social Council affairs and conference management, section 5, Peacekeeping operations, section 9, Economic and social affairs, section 17, Economic and social development in Africa, section 21, Economic and social development in Western Asia, section 23, Human rights, and section 27, Public information.

29. The related redeployment of the amounts utilized to address the above commitments is detailed by budget section in table 7.

(a) Use of limited discretion: enterprise resource planning system

30. In section II, paragraph 4, of its resolution 60/283, the General Assembly decided that the Integrated Management Information System (IMIS) would be replaced with a next-generation enterprise resource planning system or other comparable system, as the IMIS system was fast approaching the end of its useful life and the costs of maintenance and ongoing support to IMIS no longer matched the benefits staff and managers expect from the system.

31. In his report on enterprise systems for the United Nations Secretariat worldwide (A/62/510/Rev.1), the Secretary-General set out in detail a proposal to implement an enterprise resource planning project for the United Nations. Following its consideration of that report, the General Assembly approved in its resolution 63/262 on information and communications technology, enterprise resource planning and security, disaster recovery and business continuity, an amount of $20 million for the enterprise resource planning project for the biennium 2008-2009. In paragraph 20 of section II of the same resolution, the Assembly requested the Secretary-General to meet the regular budget share of the overall requirements for the enterprise resource planning project in the amount of $2,764,000 from the overall resources appropriated for the biennium 2008-2009 and to report the related expenditure in the second performance report for the biennium 2008-2009. Accordingly, use was made of the authority granted to the Secretary-General in resolution 60/283 to meet the regular budget share of $2,764,000.

32. The resources have been used for the overall work of the Umoja team in the biennium 2008-2009, which has included the preparation phase during which the team was formed, the establishment of governance structures, and analysis of current United Nations business processes. In addition, the identification of opportunities for improvement laid the foundations for the design phase. The design phase is now under way and this phase determines and documents exactly how the United Nations will improve its working methods and considers how it can best utilize an enterprise resource planning system to optimize and support the Organization's modified practices and processes. Several key outputs have been delivered including completed current process documentation; an inventory of the existing United Nations systems; a comparative analysis of implementation strategies and scenarios; and a comprehensive business case. Resources were used to fund project staffing, travel, services of consultants and other operational requirements.

(b) Use of limited discretion: business continuity management including in relation to a possible influenza pandemic

33. During the first part of its resumed sixty-third session, in March 2009, the General Assembly considered the report of the Secretary-General on revised estimates under various sections of the programme budget for the biennium 2008-2009 relating to business continuity management (A/63/359 and Corr.1). In section III of its resolution 63/268, the Assembly requested the Secretary-General, inter alia, to submit a fully justified proposal for post and non-post resources in relation to the work under way on business continuity management in the context of the proposed programme budget for the biennium 2010-2011. The Assembly, however, did not approve any resources for the biennium 2008-2009 for activities related to business continuity management.

34. As reported in the context of the first performance report for the biennium 2008-2009 (see A/63/573, paras. 37-41), coordination of activities and preparedness planning for business continuity, including in the event of a pandemic, during 2008 were carried out using the discretionary authority granted to the Secretary-General in General Assembly resolution 60/283.

35. As no appropriation existed for the continuation of activities related to business continuity management, including pandemic preparedness, in 2009, the mechanism under the terms of resolution 60/283 was used for the continuation of those activities as well as those in response to the determination by the Senior Emergency Policy Team that it was necessary to undertake appropriate steps to ensure that various parts of the Secretariat, including offices away from Headquarters and regional commissions, were able to mobilize and maintain critical functions.

36. Accordingly, the requirements for the remainder of the biennium for activities related to business continuity management, including ensuring pandemic preparedness, were met through the utilization of the mechanism provided for in General Assembly resolution 60/283. It is anticipated that of the $8,556,100 in commitments under the discretionary budgetary authority granted to the Secretary-General, a total of $6,934,200 will be expended for the business continuity management and pandemic activities by the end of the biennium. The estimated expenditures against the commitments authorized under the provisions of resolution 60/283 are reflected in the proposed final appropriations under relevant sections of the programme budget for the biennium 2008-2009.

Table 7

Summary of unforeseen and extraordinary expenses, decisions of policymaking organs and limited discretion of the Secretary-General

(Thousands of United States dollars)

		Decisions of policymaking organs		*Limited discretion of the Secretary-General*			
Budget section	*Unforeseen and extraordinary expenses*	*Construction of additional office facilities at the Economic Commission for Africa*	*Organization of the Conference on the World Financial and Economic Crisis and Its Impact on Development*	*Enterprise resource planning system*	*Influenza pandemic*	*Business continuity management*[a]	*Total*
2. General Assembly and Economic Council affairs and conference management	—	—	481.6	(1 382.0)	(422.2)	—	**(1 322.6)**
3. Political affairs	2 986.3	—	—	—	—	—	**2 986.3**
5. Peacekeeping operations	436.3	—	—	—	—	(1 600.0)	**(1 163.7)**
7. International Court of Justice	410.0	—	—	—	—	—	**410.0**
9. Economic and social affairs	—	—	—	—	—	(1 500.0)	**(1 500.0)**
17. Economic and social development in Africa	—	—	—	—	215.8	(925.8)	**(710.0)**

Budget section	Unforeseen and extraordinary expenses	Decisions of policymaking organs: Construction of additional office facilities at the Economic Commission for Africa	Decisions of policymaking organs: Organization of the Conference on the World Financial and Economic Crisis and Its Impact on Development	Limited discretion of the Secretary-General: Enterprise resource planning system	Influenza pandemic	Business continuity management[a]	Total
20. Economic and social development in Latin America and the Caribbean	—	—	—	—	25.5	—	**25.5**
21. Economic and social development in Western Asia	—	—	—	—	8.3	(800.0)	**(791.7)**
23. Human rights	—	—	—	—	(2 000.0)	—	**(2 000.0)**
27. Public information	—	—	136.2	(1 382.0)	18.0	—	**(1 227.8)**
28A. Office of the Under-Secretary-General for Management	—	—	—	2 329.5	—	—	**2 329.5**
28C. Office of Human Resources Management	—	—	—	—	232.4	2 132.1	**2 364.5**
28D. Office of Central Support Services	—	—	38.6	434.5	1 438.7	465.3	**2 377.1**
28E. Administration, Geneva	—	—	—	—	21.7	471.4	**493.1**
28F. Administration, Vienna	—	—	—	—	150.3	—	**150.3**
28G. Administration, Nairobi	—	—	—	—	311.5	529.9	**841.4**
32. Construction, alteration, improvement and major maintenance	—	1 090.0	—	—	—	—	**1 090.0**
33. Safety and security	—	759.8	211.3	—	—	418.1	**1 389.2**
35. Staff assessment	—	86.6	—	—	—	—	**86.6**
36. Office of Information and Communications Technology	—	—	—	—	—	809.0	**809.0**
Total	**3 832.6**	**1 936.4**	**867.7**	**—**	**—**	**—**	**6 636.7**

[a] It should also be noted that an amount of $1,308,100 borrowed from posts has been redistributed within the same sections, namely section 17, Economic and social development in Africa ($676,100), section 18, Economic and social development in Asia and the Pacific ($86,400), section 20, Economic and social development in Latin America and the Caribbean ($236,000), section 21, Economic and social development in Western Asia ($213,700), and section 28F, Administration, Vienna ($95,900).

D. Post incumbency and other changes

(Decrease of $94.4 million)

37. Schedule 2 of the present report provides details of post incumbency and other changes by object of expenditure. Included under this heading are: (a) the difference between realized vacancy rates and those assumed in the revised appropriations; (b) differences between actual average salary and common staff costs compared

with the standards included in the revised appropriations; and (c) adjustments to objects of expenditure other than posts based on actual and anticipated requirements to the end of the biennium.

38. Total changes under this heading amount to a net decrease of $94.4 million, resulting from reduced requirements of $76.5 million for post-related objects of expenditure and $17.9 million for non-post objects of expenditure.

39. As shown in schedule 8, the average vacancy rate for staff in the Professional category increased slightly to 8.9 per cent in 2009 from the previous realized average rate of 8.2 per cent in 2008. Similarly, the average vacancy rate for staff in the General Service category has increased to 3.7 per cent in 2009 from the previous realized average rate of 3.2 per cent in 2008.

40. In comparison with the approved vacancy rates, actual vacancy rates have exceeded budgeted rates for the biennium. Budgeted vacancy rates approved for continuing posts were 6.5 per cent and 3.5 per cent for Professional and General Service posts respectively. Furthermore, in a number of sections new posts were approved in 2008-2009, particularly with effect 1 January 2009 and 1 July 2009 in connection with the requirements for administration of justice (resolution 62/228), development-related activities (resolution 63/260) and the strengthening of the Department of Political Affairs (resolution 63/261), with vacancy rates of 50 per cent and 35 per cent in respect of Professional and General Service posts respectively, which had a consequential effect on the average budgeted rates for those sections.

41. A limited number of programmes have exceptionally high vacancy rates; for the most part these are small programmes with a low authorized-post base in which a small number of vacancies generate a vacancy rate in excess of the budgeted level. For example, 4 vacant Professional posts out of an authorized number of 14 in section 10, Least developed countries, landlocked developing countries and small island developing States, would generate a vacancy rate of 28.6 per cent. Schedule 8 also includes vacancy information for the preceding biennium, in accordance with the recommendation of the Advisory Committee (see A/60/597, para. 13).

42. The issue of vacancy rates above budgeted levels in a few larger sections of the programme budget is being addressed. The variation between the budgeted and realized vacancy rates for those sections is attributable to a number of factors, including but not limited to delays in recruitment, appointment and/or promotion; separations; and temporary placement of staff against posts at a higher level. In the case of the Department of Peacekeeping Operations, the higher vacancy rate relates primarily to the delayed recruitment in consideration of the proposed integration of logistic support services provided by the United Nations Truce Supervision Organization (UNTSO) to the Observer Group Lebanon and the Observer Group Golan with those of the United Nations Interim Force in Lebanon (UNIFIL) and the United Nations Disengagement Observer Force (UNDOF) respectively, which had an impact on the average vacancy rate of Field Service and General Service posts. (The proposal for this integration was made in the context of the proposed programme budget for the biennium 2010-2011 (see A/64/6 (Sect. 5)), consideration of which has yet to be concluded by the General Assembly.) In other instances, these variations relate to sections where new posts were approved during the course of budget implementation as mentioned in the preceding paragraphs. Furthermore, efforts continue to be made across the Organization to address the overall issue

under the auspices of human resources management reform. In the case of ECA, the proper and effective management of vacancies continues to engage management at the Commission. Several measures have been put in place to improve the situation in order to reduce vacancies. Although in December 2007 a relatively low level of vacancies was registered, a rise in vacancies during the current biennium has been brought on by voluntary separations, creation of new posts, consequential vacancies from promotions and delays in the vacancy management cycle. Various steps were undertaken to address the vacancy situation in a meaningful manner including several management meetings dedicated to monitoring the situation of vacancies, reconstitution and expansion of the Central Review Committee and Central Review Panel, training of Programme Case Officers and members of the central review bodies and the establishment of a support group on human resources processes, which is chaired by the Executive Secretary of the Commission.

43. Underexpenditures related to posts generally occur under budget sections where actual vacancy rates exceed budgeted rates. In addition, in some instances underexpenditures are attributable to differences between actual average salary and common staff costs compared with the standards included in the revised appropriations; the temporary incumbency of posts by staff at lower-than-budgeted grade levels pending recruitment; and the temporary replacement of staff on mission assignment, also often at a level lower than that of the relevant post. Under common staff costs, the estimated balances reflect lower than anticipated requirements under staff allowances such as dependency, hardship and mobility allowances, education grant and evacuation travel.

44. With regard to changes in objects of expenditure other than posts, as indicated in schedule 2, a net decrease of $17.9 million is anticipated, reflecting the effect of reduced requirements amounting to $50.7 million under consultants and experts, travel of representatives, contractual services, hospitality, supplies and materials, improvement of premises and the "other" category; this is partly offset by increased requirements under other staff costs, non-staff compensation, travel of staff, general operating expenses, furniture and equipment, and grants and contributions amounting to $32.8 million.

45. The net increase under other staff costs ($12.5 million) primarily reflects adjustments of $2.9 million under section 3, Political affairs, $2.2 million under section 5, Peacekeeping operations, $2.1 million under section 27, Public information, and $7.0 million under section 33, Safety and security, partially offset by a decrease of $1.7 million under section 2, General Assembly and Economic and Social Council affairs and conference management, as follows:

(a) The increase of $2.9 million under section 3 relates mainly to additional requirements ($6.4 million) in the United Nations Assistance Mission in Afghanistan (UNAMA) for international and national staff for which the vacancy rate is lower than the budgeted rate, as well as the increases in local salaries during 2009 and changes in hazard entitlements effective 1 March 2009, by which the allowance is applicable to one work-month as opposed to payable based on days worked. There is also an increased requirement ($3.4 million) for the United Nations Mission in Nepal (UNMIN) due to its mandate extension. These increased requirements have been partially offset by reduced requirements related to the Special Adviser to the Secretary-General on Cyprus ($1.7 million) as a result of a higher realized vacancy rate than budgeted and the liquidation of the United Nations Integrated Office in

Sierra Leone ($2.9 million) and the United Nations International Independent Investigation Commission established pursuant to Security Council resolution 1595 (2005) ($1.0 million) during the biennium. Higher actual vacancy rates for the United Nations Peacebuilding Support Office in the Central African Republic than budgeted further reflect reduced requirements of $1.2 million;

(b) The increase of $2.2 million under section 5 relates mainly to the $1.7 million increase in mission subsistence allowance rates for military observers throughout the UNTSO mission area effective 1 September 2007 after the 2008-2009 estimates were compiled. A portion of the increase ($0.5 million) is also attributable to increases in hazardous duty allowance and military observer mission subsistence allowance in the United Nations Military Observer Group in India and Pakistan (UNMOGIP);

(c) The increase of $2.1 million under section 27 is primarily attributable to a number of factors including: (i) additional requirements to cover seven special conferences on various topics including terrorism, small arms, disarmament, HIV/AIDS, landlocked and transit development countries and financing for development, for which funding was not approved in the budget; and (ii) requirements to cover General Assembly and Security Council meetings and press briefings during periods of peak workload that could not be supported within existing capacity;

(d) The increase of $7.0 million under section 33 reflects security-related overtime and general temporary assistance requirements for coverage of meetings at various duty stations, and to provide additional officers during elevated security situations at some locations, including Beirut;

(e) The net reduction of $1.7 million under section 2 is mainly due to a decrease in overtime attributable to the establishment of shift work in various areas of the Department for General Assembly and Conference Management, and better planning and cooperation from submitting departments in observing the rules governing documentation processing.

46. The net increase of $0.5 million under non-staff compensation is primarily attributable to increased requirements under section 7, International Court of Justice ($0.5 million). The increase relates to additional expenses arising from the designation of ad hoc judges, pensions for former judges resulting from a 2.33 per cent increase in pension benefits as of January 2009, and higher costs of separation and installation of judges than originally envisaged. During the biennium 2008-2009, the International Court of Justice considered nine cases in which a total of 14 ad hoc judges were appointed. Pursuant to Article 31 of the Statute of the Court, the nine cases approved pertain to:

(a) Certain Questions of Mutual Assistance in Criminal Matters (Djibouti v. France);

(b) Application of the Convention on the Prevention and Punishment of the Crime of Genocide (Croatia v. Serbia);

(c) Request for Interpretation of the Judgment of 31 March 2004 in the case concerning Avena and Other Mexican Nationals (Mexico v. United States);

(d) Maritime Delimitation in the Black Sea (Romania v. Ukraine);

(e) Application of the International Convention on the Elimination of All Forms of Racial Discrimination (Georgia v. Russian Federation);

(f) Sovereignty over Pedra Branca/Pulau Batu Puteh, Middle Rocks and South Ledge (Malaysia/Singapore);

(g) Questions relating to the Obligation to Prosecute or Extradite (Belgium v. Senegal);

(h) Dispute regarding Navigational and Related Rights (Costa Rica v. Nicaragua);

(i) Pulp Mills on the River Uruguay (Argentina v. Uruguay).

47. Normally, additional requirements relating to ad hoc judges are handled through the provisions of paragraph 1 (b) (i) of General Assembly resolution 62/239 on unforeseen and extraordinary expenses. In this regard, as reported in paragraph 10 of the first performance report of the Secretary-General on the programme budget for the biennium 2008-2009 (A/63/573), commitments totalling $200,000 have been exhausted in 2008 for the designation of ad hoc judges. However, in order to remain within the limit of $200,000 stipulated under the provisions of paragraph 1 (b) (i) of the resolution, the additional requirements of $0.5 million are requested in this part of the present report.

48. The net decrease for consultants and experts ($4.9 million) is the result of reductions in the use of outside expertise under a number of sections including $1.0 million under section 3, Political affairs, reflecting variations in the use of outside expertise for special political mission operations budgeted under the section and takes into account actual fees, travel and periods of engagement across missions; $0.9 million under section 9, Economic and social affairs, due in part to reduced requirements for ad hoc expert groups resulting from the restructuring of activities under Subprogramme 4, Sustainable development, of the biennial programme plan for the period 2008-2009, which has resulted in the temporary scaling down of some of its planned expert group meetings; $1.4 million under section 28B, Office of Programme Planning, Budget and Accounts, due mainly to the deferment of consultancy work for the project to adopt international public sector accounting standards at the United Nations owing to delays in the implementation of enterprise resource planning and in efforts to synchronize implementation of the accounting standards with the enterprise resource planning project; and $1.0 million under section 29, Internal oversight, resulting from delays in the 2009 inspection programme of work on monitoring and evaluation functions in the Secretariat pending completion of the pilot project on monitoring and evaluation inspection, hiring of consultants at lower rates than budgeted and use of in-house expertise in lieu of consultants.

49. The reduced requirements of $0.2 million under travel of representatives reflect adjustments in a number of sections, including reduced requirements of $0.2 million under section 1, Overall policymaking, direction and coordination, pertaining mainly to reduced travel by members of the Independent Audit Advisory Committee and the Committee for Programme and Coordination as a result of a reduced number of weeks the committees were in session during the biennium; and savings of $0.5 million under section 9, Economic and social affairs, due mainly to the lower number of representatives, experts or members of commissions or committees, including high-level panellists, who travelled than planned as a result

of scheduling conflicts or illness. The reduced requirements are partially offset by additional requirements of $0.5 million under section 3, Political affairs, to cover the annual field visits undertaken by the members of the Peacebuilding Commission to countries under its consideration during the biennium for which no resources were provided in the budget.

50. Requirements for travel of staff reflect a net increase of $10.4 million across budget sections related to unanticipated travel to attend meetings, forums and workshops, the servicing of committees and commissions and the provision of technical assistance and advisory services in the regional commissions. These are primarily as follows:

(a) Additional requirements of $1.7 million under section 1, Overall policymaking, direction and coordination, reflect unforeseen travels of the Secretary-General, the Deputy Secretary-General and accompanying staff for emerging political issues of an immediate nature in furtherance of peace and security in certain areas in Africa, Asia and the Middle East. Furthermore, additional requirements reflect the initiative taken by the Secretary-General to play a catalytic role in drawing attention to climate change and in galvanizing Member States on the road to Copenhagen and in the campaign to "Seal the Deal";

(b) Additional requirements of $0.5 million under section 2, General Assembly and Economic and Social Council affairs and conference management, are due mainly to the 2008 and 2009 Coordination Meeting of Conference Managers held in Brussels and Tunis respectively, in conjunction with the Inter-Agency Meeting for Language Arrangements, Documentation and Publications (IAMLADP), the Working Group of IAMLADP, as well as the costs for participating in the Joint Inter-Agency Meeting on Computer-assisted Translation and Terminology and meetings relating to printing issues in the context of integrated global management;

(c) Additional requirements of $1.4 million under section 3, Political affairs, mainly reflect an increase in the number of trips for consultations and the number of mandatory training programmes for United Nations Assistance Mission for Iraq (UNAMI) staff, which resulted in a commensurate increase of mission personnel travelling to Brindisi;

(d) Additional requirements of $0.4 million under section 5, Peacekeeping operations, reflect requirements for the deployment, rotation and repatriation of military observers in UNMOGIP and UNTSO and the related shipment costs;

(e) Additional requirements of $0.5 million under section 9, Economic and social affairs, relate mainly to participation in the coordination and implementation of joint activities within the United Nations system and with intergovernmental bodies and academic and professional institutions, including participation in high-level discussions on climate change and the global financial crisis;

(f) Additional requirements of $1.6 million under section 23, Human rights, reflects travel related to the Durban Review Conference activities, the Independent International Fact-finding Mission to Gaza, unbudgeted staff travel to accompany special procedures mandate holders on field missions and implementation of the Human Rights Council mandates, unforeseen requirements for the International Commission of Inquiry relating to events in Guinea and the servicing of the Human

Rights Committee and the Subcommittee on Prevention of Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment;

(g) Additional requirements of $0.4 million under section 27, Public information, reflect travel undertaken by staff of the Office of the Spokesman for the Secretary-General and divisions of the Department of Public Information to accompany the Secretary-General on his official trips, and to cover the travel of the Under-Secretary-General and other senior staff to attend official meetings including climate change conferences, the first Global Model United Nations Conference held in Geneva and the sixty-second Department of Public Information/Non-Governmental Organizations Conference held in Mexico City;

(h) Additional requirements of $2.1 million under section 33, Safety and security, reflect unanticipated travel undertaken by the New York and Geneva security services in connection with close protection details;

(i) Other additional travel requirements amounting to $1.8 million across 25 budget sections.

51. The reduced requirements of $10.7 million under contractual services relates broadly to reduced requirements under section 2, General Assembly and Economic and Social Council affairs and conference management ($1.4 million), section 3, Political affairs ($8.8 million), section 17, Economic and social development in Africa ($0.8 million), and section 28B, Office of Programme Planning, Budget and Accounts ($2.7 million). The reduction is partly offset by increased requirements under section 27, Public information ($1.4 million), and section 36, Office of Information and Communications Technology ($2.1 million). The adjustments are mainly as follows:

(a) Reduced requirements under section 2, General Assembly and Economic and Social Council affairs and conference management ($1.4 million), are mainly due to lower requirements for external translation services;

(b) The decrease of $8.8 million under section 3, Political affairs, relates mainly to reduced requirements for special political missions, particularly under UNAMI due to lower costs for life support/logistical services than estimated for the United Nations guard unit since the Mission, through its support structure and reliance on local contractors, provided logistical support to the guard contingent rather than utilizing the multinational force in Iraq for the full provision of such services, and reduced requirements under civilian personnel as a result of the limited deployment of civilian personnel to Iraq based on the security conditions on the ground;

(c) Reduced requirements under section 17, Economic and social development in Africa ($0.8 million), primarily reflect lower requirements for part-time language teachers, and for translation and editorial services required for brochures and publications and reports at the subregional offices;

(d) Reduced requirements under section 28B, Office of Programme Planning, Budget and Accounts ($2.7 million), are primarily due to the postponement of training plans relating to the adoption of international public sector accounting standards owing to delays in the implementation of enterprise resource planning and efforts to synchronize implementation of the accounting standards with the enterprise resource planning project;

(e) Increased requirements of $1.4 million under section 27, Public information, reflect the increased and more complex multimedia coverage of General Assembly and Security Council meetings, and the increased number of United Nations System Electronic Information Acquisition Consortium electronic subscriptions for the Dag Hammarskjöld Library;

(f) Increased requirements under section 36, Office of Information and Communications Technology ($2.1 million), are primarily for the enterprise content management project. In section III, paragraph 4, of its resolution 63/262, the General Assembly approved an amount of $2.0 million for the enterprise content management project and requested the Secretary-General to fund the amount from within the overall resources appropriated under the programme budget for the biennium 2008-2009, and to report on the related expenditure in the context of the second performance report on the programme budget for the biennium.

52. Requirements under general operating expenses reflect a net increase of $4.5 million. The increase relates mainly to increases of $3.6 million under section 3, Political affairs, and $6.2 million under section 28D, Office of Central Support Services, partially offset by decreases under section 12, Trade and development ($0.9 million), section 17, Economic and social development in Africa ($1.0 million), section 31, Special expenses ($1.4 million), and section 33, Safety and security ($0.9 million), and net offsetting adjustments totalling $1.1 million across other budget sections.

53. The increase under section 3, Political affairs, relates primarily to adjustments required for special political missions resulting from the continued utilization of helicopters relating to the extension of the mandate of UNMIN and in support of the start-up of the United Nations Integrated Peacebuilding Office in Sierra Leone, and rental and operation of the missions' fixed-wing aircraft as the number of flying hours are expected to increase in the last quarter of 2009 in line with the increase in planned trips to the regions. The increase under section 28D, Office of Central Support Services, primarily reflects expenditure patterns for rental of premises, cleaning services, elevator operation and maintenance, maintenance supplies and services, utilities and communications services, especially for pouch service, reflecting actual charges from DHL and UPS. It will be recalled that the General Assembly, while adopting the initial appropriation for the biennium 2008-2009, decided to reduce provisions under section 28D by $18 million. Of this amount, reductions totalling $13.8 million correspond to general operating expenditures for which legal obligations existed. By the same resolution, the Assembly requested the Secretary-General to report on the impact of the reduction in the context of the performance report (see paras. 42, 43 and 123 of resolution 62/236).

54. The increased requirements are partially offset by reduced requirements amounting to $5.3 million primarily under: (a) section 12, Trade and development, resulting mostly from the lower rates negotiated with vendors by the United Nations Office at Geneva during the biennium 2006-2007 and improved management of telecommunications contracts ($0.9 million); (b) section 17, Economic and social development in Africa, owing mainly to lower requirements for rental and maintenance of furniture and equipment, utilities and other miscellaneous services attributable to the low incumbency rate ($1.0 million); (c) section 31, Special expenses, primarily related to reduced requirements for the annual United Nations property insurance and insurance for terrorism acts as these policies, to be renewed

in December 2009, will not include coverage for the Secretariat building, which will be covered by a separate builder's risk insurance policy to be funded under the capital master plan ($1.4 million); (d) section 33, Safety and security, broadly related to lower than expected expenditures for communications ($0.9 million); and (e) net offsetting adjustments totalling $1.1 million across other budget sections.

55. With regard to supplies and materials, the net decrease of $6.1 million reflects adjustments in a number of sections. Under section 2, General Assembly and Economic and Social Council affairs and conference management, reduced requirements ($3.4 million) reflect reductions for internal reproduction supplies in New York and Geneva due to technology advancements in the Department's Official Document System and Print-on-Demand System, as well as implementation of organizational measures such as consolidation of reports and enforcing page limits in the context of streamlining conference services. Under section 17, Economic and social development in Africa, reduced requirements ($0.6 million) reflect lower data processing and reproduction supplies as well as for other supplies (uniforms and other related supplies) primarily under the subregional offices for Central and North Africa, central support services and information technology services. Under section 33, Safety and security, decreased requirements ($0.5 million) primarily reflect lower needs for uniform and incidentals replacement. Other reductions in requirements for supplies and materials amount to $1.6 million across 29 budget sections.

56. The increase of $3.0 million for furniture and equipment is mainly the result of increased requirements under section 2, General Assembly and Economic and Social Council affairs and conference management ($3.3 million), and section 36, Office of Information and Communications Technology ($3.7 million), partially offset by reductions under section 5, Peacekeeping operations ($0.8 million), section 28D, Office of Central Support Services ($1.5 million), and section 33, Safety and security ($1.2 million). Other sections account for the remaining net decrease of $0.5 million. The adjustments are mainly as follows:

(a) Increased requirements of $3.3 million under section 2, General Assembly and Economic and Social Council affairs and conference management, due primarily to the ongoing efforts at the offices in New York, Geneva and Nairobi to upgrade machines in the printing, reproduction and publishing areas, which are nearing the end of their useful life and will be replaced to minimize the downtime and associated repair costs. Additional requirements are also needed to upgrade existing conference operating equipment, which is not compatible with the new audio/interpretation equipment following the modernization project of the conference facilities at the United Nations Office at Nairobi;

(b) Increased requirements of $3.7 million under section 36, Office of Information and Communications Technology, mainly relate to the acquisition of information technology equipment for the North Lawn data centre. In paragraph 21, section IV, of its resolution 63/262, the General Assembly approved an amount of $5.7 million to be funded from resources appropriated under the programme budget for the biennium 2008-2009 for the establishment of a new primary data centre on the North Lawn at Headquarters, and authorized the Secretary-General to report the related expenditure in the context of the second performance report on the programme budget for the biennium. It is estimated that $3.0 million under section 36, Office of Information and Communications Technology, will be spent in the

biennium 2008-2009 for equipment for the North Lawn data centre. In paragraph 23 of its resolution 63/262, the Assembly approved an amount of $2.5 million to be funded from resources appropriated under the programme budget for the biennium 2008-2009 for the provision of disaster recovery and business continuity services to Headquarters, offices away from Headquarters and field missions, and authorized the Secretary-General to report the related expenditure in the context of the second performance report on the programme budget for the biennium. It is estimated that there will be no expenditure in the biennium 2008-2009 for these services due to prioritization of efforts for the North Lawn data centre and the enterprise content management project;

(c) Reduced requirements of $0.8 million under section 5, Peacekeeping operations, are primarily attributable to receipt of surplus office automation equipment and communications equipment from various missions including UNIFIL, the United Nations Operation in Burundi, the United Nations International Independent Investigation Commission and UNDOF at no cost to UNTSO;

(d) Reduced requirements of $1.5 million under section 28D, Office of Central Support Services, reflect the postponement of acquisition and replacement of furniture and equipment in the Facilities Management Service and a reduction of expenditures under the former Information Technology Services Division, which was part of section 28D until the end of 2008 when it was transferred as part of the establishment of the Office of Information and Communications Technology under section 36;

(e) Reduced requirements of $1.2 million under section 33, Safety and security, reflect lower expenditures for equipment in some duty stations due to reprioritization of funds for other purposes due to prevailing security conditions.

57. The net decrease in requirements for improvement of premises ($1.3 million) is primarily under section 3, Political affairs ($0.3 million), and section 32, Construction, alteration, improvement and major maintenance ($0.9 million). The net decrease under section 3 reflects reduced requirements for construction costs in the United Nations Assistance Mission in Afghanistan (UNAMA) and lower requirements for alterations and security installations in UNAMI due to the delays in deployment to Basra, Ramadi, Najaf and Mosul. The reduced requirements under section 32 are mainly due to the deferment of projects at ECA ($0.8 million), such as installation of a solar water heater, independent heating, ventilation and air conditioning for the health centre and a mobile cradle for the Conference Centre, among other things. If approved, these projects will be implemented as part of the "Greening the United Nations" project, which has been requested in the proposed programme budget for the biennium 2010-2011. The integration of these projects with the Greening the United Nations project would ensure efficiency in implementation and consistency with other components.

58. The net increase under grants and contributions ($2.0 million) relates primarily to increased requirements under section 2, General Assembly and Economic and Social Council affairs and conference management ($5.3 million) due to the increased provision for the United Nations share of the gross budget of conference management services in Vienna. The provisions reflect the resource requirements for conference management in Vienna, whereby the appropriation, under the United Nations programme budget, is made for only the United Nations share of those activities, less the amount reimbursable from non-United Nations clients. During the

period, the actual amount reimbursed from non-United Nations clients was lower than projected resulting in an increase in the percentage of the United Nations share of the gross budget from the budgeted rate of 77.4 per cent to 81.4 per cent. Increased provisions further reflect the increased gross budget expenditures ($65.1 million) for conference management in Vienna, over its revised appropriation ($60.6 million) due to lower than budgeted vacancy rates thereby increasing the United Nations portion of expenditures. The increase is partially offset by net decreases across other sections mainly due to lower requirements in the United Nations share of security operations in the field ($0.9 million) and contributions to jointly financed administrative activities, services of the International Computing Centre and other grants and contributions ($2.4 million).

59. The net decrease of $27.4 million in the "other" category reflects mainly the reduced requirements for staff assessment based on actual experience during the period.

60. Since the biennium 1998-1999, a uniform net-budgeting approach to the presentation of costs for activities not borne entirely by the United Nations but shared by the Organization and other entities has been applied. Accordingly, in the present report the net requirements or United Nations share of the relevant activities under section 2, General Assembly and Economic and Social Council affairs and conference management, section 30, Jointly financed administrative activities, and section 33, Safety and security, are included in the foregoing discussion of the final overall level of the 2008-2009 programme budget and are reflected accordingly in schedules 1 to 3 below for appropriation purposes.

61. At the same time, the final gross budget levels recommended for these activities would be as follows: International Civil Service Commission ($16.3 million); Joint Inspection Unit ($12.2 million); secretariat of the United Nations System Chief Executives Board for Coordination ($5.2 million); international public sector accounting standards project ($2.2 million); conference management in Vienna ($65.1 million) and security and safety services ($25.9 million) at the United Nations Office at Vienna, and the security management system in the field, including the costs of the malicious acts insurance policy ($182.1 million).

E. Unliquidated obligations

62. The amount of unliquidated obligations as at the end of October 2009 stood at $212.2 million. Between now and the closing of the accounts, that figure can and will change. This amount should not be considered to be directly comparable to the unliquidated obligations included in the performance reports for peacekeeping operations, which are normally prepared after the closing of the financial period concerned, at which point the actual level of unliquidated obligations is known.

III. Income sections

63. The total decrease under income sections amounts to $7.4 million, which is broken down by section in table 8.

Table 8
Summary of changes under income sections
(Millions of United States dollars)

Income section	*Approved estimates of income*	*Increase/ (decrease)*	*Revised estimates of income*
1. Income from staff assessment	518.1	(27.1)	491.0
2. General income	37.8	15.4	53.2
3. Services to the public	2.0	4.3	6.3
Total	**557.9**	**(7.4)**	**550.5**

Income section 1, Income from staff assessment

64. The decrease in staff assessment income of $27.1 million reflects a decrease in the level of staff assessment disbursed under the related expenditure section as well as lower staff assessment realized in respect of the expenditure portion of income section 3.

Income section 2, General income

65. The increase under income section 2 is related primarily to an increase of $10,412,400 in bank interest as a result of the purchase of higher yielding investments which resulted in a higher rate of return than anticipated, and undertaking trading opportunities that increased interest income. Increases also relate to income from the rental of premises, the refund of prior-year expenditures, reimbursement for services provided to specialized agencies and others, sale of used equipment, and contributions of non-Member States and new Member States. Total increased income of $5,349,800 in those areas is offset by reduced income ($334,900) for miscellaneous income and television and similar services, resulting in an overall increase of $15,427,300 under income section 2.

Income section 3, Services to the public

66. The increase of $4,259,100 under income section 3 is the result of a decrease in total revenues ($100,000), more than fully offset by a decrease in total expenditures ($4,359,100). Increases under revenues relate to increases for services provided to visitors of approximately $897,600 reflecting higher than expected levels at Headquarters and Geneva, increases from other commercial activities ($351,000) due to the increased utilization of the Economic and Social Commission for Asia and the Pacific (ESCAP) and ECA conference centres including a change in the rate charged for the ECA Conference Centre, slight increases under revenue for services provided by the Department of Economic and Social Affairs ($67,400) resulting from a 5 per cent increase in statistical product subscription fees for United Nations Comtrade and continuity of fixed charges for news-stand operations ($12,400) through the biennium. The increases were offset by lower than estimated revenue from the sale of publications ($958,900) owing to the availability of an increasing number of online publications free-of-charge; lower revenues from garage operations ($420,700) as a result of the reduction in parking capacity and temporary permits, suspension of new permits and limitations on overnight parking to accommodate activities associated with the Capital Master Plan project; and

decreases in income from royalties applied to catering of non-United Nations events at ESCAP ($48,800) as a result of the decrease in the number of such events.

67. With regard to expenditures, the streamlining of operations for philatelic items and sales of publications, including higher levels of vacancies than budgeted, contributed to reducing costs by $4,543,100 against the previously estimated levels. Expenditures in the areas of garage operations and programme support costs increased by $184,000.

IV. Compensation arising from judgements of the United Nations Administrative Tribunal

68. In accordance with General Assembly resolution 52/220, included in the final estimates of the anticipated level of expenditure for the biennium 2008-2009 are expenditures (totalling $474,974) related to compensation paid to staff as a result of judgements of the United Nations Administrative Tribunal.

Schedules

Schedule 1
Summary of projected expenditures by budget section and main determining factor, 2008-2009

(Thousands of United States dollars)

Budget section	Revised appropriation	Projected changes: Rate of exchange	Projected changes: Inflation	Projected changes: Unforeseen and extraordinary expenses and decisions of policymaking organs[a]	Projected changes: Post incumbency and other changes	Projected changes: Total	Proposed final appropriation
1. Overall policymaking, direction and coordination	94 562.1	251.3	(945.6)	—	(1 894.4)	(2 588.7)	91 973.4
2. General Assembly and Economic and Social Council affairs and conference management	662 261.1	6 462.3	(4 853.8)	(1 322.6)	2 966.6	3 252.5	665 513.6
3. Political affairs	980 078.6	2.5	(749.7)	2 986.3	(6 298.2)	(4 059.1)	976 019.5
4. Disarmament	22 459.7	55.5	(247.4)	—	—	(191.9)	22 267.8
5. Peacekeeping operations	105 788.5	(532.6)	(203.3)	(1 163.7)	(2 956.3)	(4 855.9)	100 932.6
6. Peaceful uses of outer space	7 642.3	243.8	(104.7)	—	215.3	354.4	7 996.7
7. International Court of Justice	45 127.7	1 095.7	301.8	410.0	(984.9)	822.6	45 950.3
8. Legal affairs	47 708.2	226.7	(434.2)	—	(105.0)	(312.5)	47 395.7
9. Economic and social affairs	165 534.4	—	(1 160.2)	(1 500.0)	(3 701.9)	(6 362.1)	159 172.3
10. Least developed countries, landlocked developing countries and small island developing States	5 862.9	—	(44.0)	—	(705.5)	(749.5)	5 113.4
11. United Nations support for the New Partnership for Africa's Development	12 208.1	(105.2)	(37.7)	—	(3 302.3)	(3 445.2)	8 762.9
12. Trade and development	133 094.6	2 649.6	(1 946.3)	—	(5 365.1)	(4 661.8)	128 432.8
13. International Trade Centre UNCTAD/WTO	30 873.7	637.1	(364.1)	—	(333.6)	(60.6)	30 813.1
14. Environment	14 059.8	224.4	(228.0)	—	(158.2)	(161.8)	13 898.0
15. Human settlements	20 801.6	291.6	(254.5)	—	286.6	323.7	21 125.3
16. International drug control, crime and terrorism prevention and criminal justice	37 575.9	1 191.9	(571.7)	—	1 256.2	1 876.4	39 452.3
17. Economic and social development in Africa	128 642.1	(7 110.3)	3 796.0	(710.0)	(12 366.2)	(16 390.5)	112 251.6
18. Economic and social development in Asia and the Pacific	92 415.8	471.1	(1 140.3)	—	(1 010.3)	(1 679.5)	90 736.3
19. Economic development in Europe	64 726.3	1 299.3	(1 005.1)	—	(2 130.5)	(1 836.3)	62 890.0
20. Economic and social development in Latin America and the Caribbean	103 159.3	4 434.7	(238.0)	25.5	(3 379.9)	842.3	104 001.6

Budget section	Revised appropriation	Projected changes: Rate of exchange	Projected changes: Inflation	Projected changes: Unforeseen and extraordinary expenses and decisions of policymaking organs	Projected changes: Post incumbency and other changes	Projected changes: Total	Proposed final appropriation
21. Economic and social development in Western Asia	64 718.7	89.8	(693.2)	(791.7)	(3 317.4)	(4 712.5)	60 006.2
22. Regular programme of technical cooperation	54 832.5	(317.1)	(1 065.7)	—	(1 915.2)	(3 298.0)	51 534.5
23. Human rights	127 353.2	1 857.4	(1 824.0)	(2 000.0)	(6 999.3)	(8 965.9)	118 387.3
24. International protection, durable solutions and assistance to refugees	80 005.5	1 582.7	(962.7)	—	(620.0)	—	80 005.5
25. Palestine refugees	45 070.1	(522.6)	77.3	—	(4 631.4)	(5 076.7)	39 993.4
26. Humanitarian assistance	29 861.8	194.1	(260.0)	—	(456.6)	(522.5)	29 339.3
27. Public information	189 374.6	253.6	(2 036.5)	(1 227.8)	2 167.3	(843.4)	188 531.2
28A. Office of the Under-Secretary-General for Management	15 593.9	—	(52.3)	2 329.5	(138.1)	2 139.1	17 733.0
28B. Office of Programme Planning, Budget and Accounts	40 645.7	—	(326.8)	—	(6 055.8)	(6 382.6)	34 263.1
28C. Office of Human Resources Management	73 048.7	—	(1 027.1)	2 364.5	(853.3)	484.1	73 532.8
28D. Office of Central Support Services	211 088.4	—	(2 769.5)	2 377.1	(169.9)	(562.3)	210 526.1
28E. Administration, Geneva	122 047.1	2 448.8	(2 318.0)	493.1	1 514.8	2 138.7	124 185.8
28F. Administration, Vienna	39 652.4	1 318.9	(698.7)	150.3	(63.7)	706.8	40 359.2
28G. Administration, Nairobi	27 642.2	416.7	372.8	841.4	(615.4)	1 015.5	28 657.7
29. Internal oversight	37 482.7	206.0	(401.4)	—	(1 520.4)	(1 715.8)	35 766.9
30. Jointly financed administrative activities	12 455.4	74.1	(123.0)	—	(867.9)	(916.8)	11 538.6
31. Special expenses	100 372.7	423.0	2 862.0	—	(719.7)	2 565.3	102 938.0
32. Construction, alteration, improvement and major maintenance	62 199.4	200.3	(856.6)	1 090.0	(944.1)	(510.4)	61 689.0
33. Safety and security	207 925.9	997.8	(1 230.7)	1 389.2	(8 505.7)	(7 349.4)	200 576.5
34. Development Account	18 651.3	—	—	—	—	—	18 651.3
35. Staff assessment	513 518.9	1 934.0	(3 213.8)	86.6	(25 475.6)	(26 668.8)	486 850.1
36. Office of Information and Communications Technology	37 031.6	—	(950.6)	809.0	5 759.8	5 618.2	42 649.8
Total (gross)	**4 885 155.4**	**22 946.9**	**(27 929.3)**	**6 636.7**	**(94 395.2)**	**(92 740.9)**	**4 792 414.5**

[a] Includes $867.7 for the organization of the Conference on the World Financial and Economic Crisis and Its Impact on Development.

Schedule 2

Summary of projected expenditures by object of expenditure and main determining factor, 2008-2009

(Thousands of United States dollars)

		Projected changes					
Object of expenditure	*Revised appropriation*	*Rate of exchange*	*Inflation*	*Unforeseen and extraordinary expenses and decisions of policymaking organs*[a]	*Post incumbency and other changes*	*Total*	*Proposed final appropriation*
Posts	2 286 471.9	13 289.6	(14 535.3)	(11 224.2)	(76 496.6)	(88 966.5)	2 197 505.4
Other staff costs	716 585.5	1 078.4	3 783.9	5 484.4	12 465.2	22 811.9	739 397.4
Non-staff compensation	15 629.1	51.4	164.8	410.0	480.4	1 106.6	16 735.7
Consultants and experts	56 995.2	98.1	(469.4)	1 783.5	(4 940.7)	(3 528.5)	53 466.7
Travel of representatives	32 880.7	—	(708.2)	—	(197.4)	(905.6)	31 975.1
Travel of staff	65 791.5	—	(810.9)	1 175.8	10 446.0	10 810.9	76 602.4
Contractual services	178 679.5	455.6	(2 259.5)	1 599.5	(10 724.6)	(10 929.0)	167 750.5
General operating expenses	417 739.8	1 015.0	(3 928.2)	1 941.3	4 483.0	3 511.1	421 250.9
Hospitality	1 434.0	4.5	(20.2)	1.1	(61.2)	(75.8)	1 358.2
Supplies and materials	60 509.3	308.4	(384.4)	2 930.9	(6 108.3)	(3 253.4)	57 255.9
Furniture and equipment	123 121.7	277.1	(353.0)	1 357.8	2 970.2	4 252.1	127 373.8
Improvement of premises	78 190.3	200.7	(856.7)	1 090.0	(1 275.5)	(841.5)	77 348.8
Grants and contributions	282 775.5	4 551.2	(3 272.7)	—	1 955.1	3 233.6	286 009.1
Other	568 351.4	1 616.9	(4 279.5)	86.6	(27 390.8)	(29 966.8)	538 384.6
Total	**4 885 155.4**	**22 946.9**	**(27 929.3)**	**6 636.7**	**(94 395.2)**	**(92 740.9)**	**4 792 414.5**

[a] Includes $867.7 for the organization of the Conference on the World Financial and Economic Crisis and Its Impact on Development.

Schedule 3

Summary of projected expenditures for each budget section by object of expenditure and main determining factor, 2008-2009

(Thousands of United States dollars)

		Projected changes					
Budget section	*Revised appropriation*	*Rate of exchange*	*Inflation*	*Unforeseen and extraordinary expenses and decisions of policymaking organs*[a]	*Post incumbency and other changes*	*Total*	*Proposed final appropriation*
1. Overall policymaking, direction and coordination							
Posts	51 575.6	206.7	(417.9)	—	(2 205.0)	(2 416.2)	49 159.4
Other staff costs	5 917.9	15.9	(105.1)	—	(535.1)	(624.3)	5 293.6
Non-staff compensation	2 268.3	20.4	1.9	—	11.9	34.2	2 302.5
Consultants and experts	743.9	—	(21.3)	—	(272.9)	(294.2)	449.7
Travel of representatives	8 976.8	—	(180.4)	—	(160.5)	(340.9)	8 635.9
Travel of staff	3 576.1	—	(84.0)	—	1 713.4	1 629.4	5 205.5
Contractual services	6 887.2	0.3	(92.6)	—	(779.9)	(872.2)	6 015.0
General operating expenses	1 671.5	3.3	(23.7)	—	181.3	160.9	1 832.4
Hospitality	510.5	1.4	(9.7)	—	(0.1)	(8.4)	502.1
Supplies and materials	212.5	1.0	(3.6)	—	25.6	23.0	235.5
Furniture and equipment	458.8	1.9	(9.1)	—	77.6	70.4	529.2
Grants and contributions	11 763.0	0.4	(0.1)	—	49.3	49.6	11 812.6
Subtotal	**94 562.1**	**251.3**	**(945.6)**	**—**	**(1 894.4)**	**(2 588.7)**	**91 973.4**
2. General Assembly and Economic and Social Council affairs and conference management							
Posts	504 430.9	4 044.0	(5 168.0)	(1 804.2)	667.2	(2 261.0)	502 169.9
Other staff costs	67 218.8	459.5	1 732.8	481.6	(1 673.7)	1 000.2	68 219.0
Consultants and experts	—	—	—	—	62.2	62.2	62.2
Travel of representatives	335.1	—	(5.3)	—	(133.8)	(139.1)	196.0
Travel of staff	330.3	—	(6.9)	—	450.1	443.2	773.5
Contractual services	19 236.9	144.7	(292.9)	—	(1 377.5)	(1 525.7)	17 711.2
General operating expenses	9 406.1	53.4	(118.7)	—	(162.3)	(227.6)	9 178.5
Hospitality	8.5	—	(0.2)	—	(4.0)	(4.2)	4.3
Supplies and materials	8 870.0	58.0	(157.2)	—	(3 420.9)	(3 520.1)	5 349.9
Furniture and equipment	5 549.0	45.4	(35.9)	—	3 306.8	3 316.3	8 865.3
Grants and contributions	46 875.5	1 657.3	(801.5)	—	5 252.5	6 108.3	52 983.8
Subtotal	**662 261.1**	**6 462.3**	**(4 853.8)**	**(1 322.6)**	**2 966.6**	**3 252.5**	**665 513.6**
3. Political affairs							
Posts	83 867.0	(20.5)	(448.9)	—	(4 897.9)	(5 367.3)	78 499.7
Other staff costs	488 915.3	14.5	(75.8)	667.0	2 890.6	3 496.3	492 411.6
Consultants and experts	27 104.3	4.3	(14.3)	1 038.5	(1 030.4)	(1.9)	27 102.4

Budget section	Revised appropriation	Projected changes: Rate of exchange	Inflation	Unforeseen and extraordinary expenses and decisions of policymaking organs[a]	Post incumbency and other changes	Total	Proposed final appropriation
Travel of representatives	1 435.8	—	(28.6)	—	498.3	469.7	1 905.5
Travel of staff	33 001.0	—	(78.5)	591.0	1 370.1	1 882.6	34 883.6
Contractual services	53 915.3	6.0	(17.6)	—	(8 811.9)	(8 823.5)	45 091.8
General operating expenses	166 296.3	(2.7)	(63.5)	487.3	3 586.2	4 007.3	170 303.6
Hospitality	354.2	(0.3)	(2.1)	—	(9.0)	(11.4)	342.8
Supplies and materials	25 338.2	0.8	(7.8)	54.0	(241.4)	(194.4)	25 143.8
Furniture and equipment	82 009.2	—	(12.5)	148.5	184.4	320.4	82 329.6
Improvement of premises	15 990.9	0.4	(0.1)	—	(331.4)	(331.1)	15 659.8
Grants and contributions	1 851.1	—	—	—	494.2	494.2	2 345.3
Subtotal	**980 078.6**	**2.5**	**(749.7)**	**2 986.3**	**(6 298.2)**	**(4 059.1)**	**976 019.5**
4. Disarmament							
Posts	17 016.8	55.1	(138.5)	—	(60.0)	(143.4)	16 873.4
Other staff costs	388.4	—	(8.8)	—	104.5	95.7	484.1
Consultants and experts	2 221.2	—	(49.7)	—	(77.4)	(127.1)	2 094.1
Travel of staff	333.9	—	(7.3)	—	138.3	131.0	464.9
Contractual services	30.7	—	(0.7)	—	53.9	53.2	83.9
General operating expenses	347.0	—	(8.0)	—	10.8	2.8	349.8
Hospitality	10.9	—	(0.2)	—	—	(0.2)	10.7
Supplies and materials	30.9	—	(0.7)	—	—	(0.7)	30.2
Furniture and equipment	76.9	0.4	(1.4)	—	(13.1)	(14.1)	62.8
Grants and contributions	2 003.0	—	(32.1)	—	(157.0)	(189.1)	1 813.9
Subtotal	**22 459.7**	**55.5**	**(247.4)**	**—**	**—**	**(191.9)**	**22 267.8**
5. Peacekeeping operations							
Posts	75 190.8	(501.1)	(165.2)	(1 600.0)	(5 325.9)	(7 592.2)	67 598.6
Other staff costs	13 459.9	1.8	22.7	237.2	2 202.7	2 464.4	15 924.3
Consultants and experts	320.0	—	5.4	—	9.3	14.7	334.7
Travel of staff	3 603.8	—	(76.9)	133.2	396.9	453.2	4 057.0
Contractual services	101.2	—	(2.1)	2.4	17.7	18.0	119.2
General operating expenses	7 167.0	(30.2)	9.0	41.9	228.3	249.0	7 416.0
Hospitality	28.6	(0.1)	(0.2)	1.1	(4.3)	(3.5)	25.1
Supplies and materials	2 527.1	(3.0)	10.8	2.1	358.5	368.4	2 895.5
Furniture and equipment	3 390.1	—	(6.8)	18.4	(839.9)	(828.3)	2 561.8
Grants and contributions	—	—	—	—	0.4	0.4	0.4
Subtotal	**105 788.5**	**(532.6)**	**(203.3)**	**(1 163.7)**	**(2 956.3)**	**(4 855.9)**	**100 932.6**

Budget section	Revised appropriation	Projected changes: Rate of exchange	Projected changes: Inflation	Projected changes: Unforeseen and extraordinary expenses and decisions of policymaking organs[a]	Projected changes: Post incumbency and other changes	Projected changes: Total	Proposed final appropriation
6. Peaceful uses of outer space							
Posts	6 226.6	210.9	(85.0)	—	251.5	377.4	6 604.0
Other staff costs	23.1	0.7	(0.4)	—	(0.3)	—	23.1
Consultants and experts	119.3	3.7	(1.8)	—	(17.4)	(15.5)	103.8
Travel of staff	158.4	—	(3.5)	—	6.4	2.9	161.3
Contractual services	53.3	1.7	(0.9)	—	(1.9)	(1.1)	52.2
General operating expenses	63.8	2.1	(0.9)	—	(2.2)	(1.0)	62.8
Hospitality	4.4	0.1	—	—	—	0.1	4.5
Furniture and equipment	37.4	0.9	(0.5)	—	(3.4)	(3.0)	34.4
Grants and contributions	956.0	23.7	(11.7)	—	(17.4)	(5.4)	950.6
Subtotal	**7 642.3**	**243.8**	**(104.7)**	**—**	**215.3**	**354.4**	**7 996.7**
7. International Court of Justice							
Posts	24 000.1	800.6	133.4	—	(1 925.7)	(991.7)	23 008.4
Other staff costs	2 300.3	74.5	(8.1)	—	146.0	212.4	2 512.7
Non-staff compensation	12 166.2	31.0	189.2	410.0	452.3	1 082.5	13 248.7
Consultants and experts	141.4	4.6	(0.5)	—	15.2	19.3	160.7
Travel of staff	83.1	—	(1.8)	—	19.5	17.7	100.8
Contractual services	1 370.0	44.7	(5.0)	—	265.8	305.5	1 675.5
General operating expenses	4 024.3	111.1	(2.2)	—	79.0	187.9	4 212.2
Hospitality	20.7	0.6	(0.1)	—	(0.7)	(0.2)	20.5
Supplies and materials	496.6	16.2	(1.8)	—	9.2	23.6	520.2
Furniture and equipment	525.0	12.4	(1.3)	—	(45.5)	(34.4)	490.6
Subtotal	**45 127.7**	**1 095.7**	**301.8**	**410.0**	**(984.9)**	**822.6**	**45 950.3**
8. Legal affairs							
Posts	38 464.3	199.4	(261.9)	—	(643.7)	(706.2)	37 758.1
Other staff costs	220.9	—	(5.0)	—	48.0	43.0	263.9
Non-staff compensation	0.1	—	—	—	(0.1)	(0.1)	—
Consultants and experts	674.2	12.8	(11.8)	—	371.7	372.7	1 046.9
Travel of representatives	1 970.4	—	(38.2)	—	346.0	307.8	2 278.2
Travel of staff	1 102.0	—	(24.5)	—	145.3	120.8	1 222.8
Contractual services	3 152.2	5.4	(49.3)	—	(274.3)	(318.2)	2 834.0
General operating expenses	1 072.3	2.7	(22.2)	—	21.4	1.9	1 074.2
Hospitality	9.3	—	(0.2)	—	—	(0.2)	9.1
Supplies and materials	268.9	5.2	(4.9)	—	(3.3)	(3.0)	265.9

Budget section	Revised appropriation	Projected changes: Rate of exchange	Inflation	Unforeseen and extraordinary expenses and decisions of policymaking organs[a]	Post incumbency and other changes	Total	Projected final appropriation
Furniture and equipment	317.5	1.2	(6.7)	—	(116.2)	(121.7)	195.8
Grants and contributions	456.1	—	(9.5)	—	0.2	(9.3)	446.8
Subtotal	**47 708.2**	**226.7**	**(434.2)**	**—**	**(105.0)**	**(312.5)**	**47 395.7**
9. Economic and social affairs							
Posts	146 518.4	—	(744.0)	(1 500.0)	(3 693.0)	(5 937.0)	140 581.4
Other staff costs	1 361.8	—	(33.1)	—	67.9	34.8	1 396.6
Consultants and experts	5 030.8	—	(113.7)	—	(850.5)	(964.2)	4 066.6
Travel of representatives	2 732.1	—	(60.6)	—	(530.9)	(591.5)	2 140.6
Travel of staff	2 158.8	—	(48.2)	—	469.3	421.1	2 579.9
Contractual services	2 154.7	—	(47.8)	—	670.9	623.1	2 777.8
General operating expenses	3 022.2	—	(67.4)	—	328.5	261.1	3 283.3
Hospitality	23.9	—	(0.6)	—	(2.8)	(3.4)	20.5
Supplies and materials	343.4	—	(7.6)	—	(21.2)	(28.8)	314.6
Furniture and equipment	847.7	—	(19.4)	—	(155.6)	(175.0)	672.7
Grants and contributions	1 340.6	—	(17.8)	—	15.5	(2.3)	1 338.3
Subtotal	**165 534.4**	**—**	**(1 160.2)**	**(1 500.0)**	**(3 701.9)**	**(6 362.1)**	**159 172.3**
10. Least developed countries, landlocked developing countries and small island developing States							
Posts	5 107.9	—	(27.7)	—	(702.1)	(729.8)	4 378.1
Other staff costs	103.0	—	(2.3)	—	(30.8)	(33.1)	69.9
Consultants and experts	188.7	—	(3.4)	—	(8.1)	(11.5)	177.2
Travel of staff	192.4	—	(4.2)	—	24.9	20.7	213.1
Contractual services	81.1	—	(1.7)	—	30.7	29.0	110.1
General operating expenses	113.0	—	(2.8)	—	4.2	1.4	114.4
Hospitality	2.2	—	(0.1)	—	(0.3)	(0.4)	1.8
Supplies and materials	20.1	—	(0.5)	—	(6.6)	(7.1)	13.0
Furniture and equipment	54.5	—	(1.3)	—	(17.4)	(18.7)	35.8
Subtotal	**5 862.9**	**—**	**(44.0)**	**—**	**(705.5)**	**(749.5)**	**5 113.4**
11. United Nations support for the New Partnership for Africa's Development							
Posts	9 638.4	(93.4)	15.3	—	(3 249.1)	(3 327.2)	6 311.2
Other staff costs	440.4	(8.0)	(9.5)	—	(11.0)	(28.5)	411.9
Consultants and experts	897.3	(3.8)	(15.3)	—	(190.1)	(209.2)	688.1
Travel of staff	446.6	—	(10.2)	—	224.7	214.5	661.1
Contractual services	450.6	—	(10.1)	—	(16.9)	(27.0)	423.6
General operating expenses	259.3	—	(6.1)	—	(51.7)	(57.8)	201.5

Budget section	*Revised appropriation*	*Projected changes*					*Proposed final appropriation*
		Rate of exchange	*Inflation*	*Unforeseen and extraordinary expenses and decisions of policymaking organs*[a]	*Post incumbency and other changes*	*Total*	
Hospitality	2.5	—	(0.1)	—	—	(0.1)	2.4
Supplies and materials	25.2	—	(0.5)	—	(8.3)	(8.8)	16.4
Furniture and equipment	47.8	—	(1.2)	—	—	(1.2)	46.6
Grants and contributions	—	—	—	—	0.1	0.1	0.1
Subtotal	**12 208.1**	**(105.2)**	**(37.7)**	**—**	**(3 302.3)**	**(3 445.2)**	**8 762.9**
12. Trade and development							
Posts	119 686.6	2 420.2	(1 767.8)	—	(4 040.4)	(3 388.0)	116 298.6
Other staff costs	1 401.3	28.0	(17.2)	—	(10.8)	—	1 401.3
Consultants and experts	1 985.8	37.2	(23.7)	—	(239.4)	(225.9)	1 759.9
Travel of representatives	460.0	—	(9.1)	—	(59.3)	(68.4)	391.6
Travel of staff	1 274.6	—	(28.5)	—	—	(28.5)	1 246.1
Contractual services	332.2	6.5	(3.8)	—	(83.1)	(80.4)	251.8
General operating expenses	2 867.4	56.9	(34.6)	—	(911.0)	(888.7)	1 978.7
Hospitality	55.8	1.1	(0.7)	—	(6.5)	(6.1)	49.7
Supplies and materials	1 861.5	36.2	(22.3)	—	—	13.9	1 875.4
Furniture and equipment	1 068.0	21.9	(13.2)	—	—	8.7	1 076.7
Grants and contributions	2 101.4	41.6	(25.4)	—	(14.6)	1.6	2 103.0
Subtotal	**133 094.6**	**2 649.6**	**(1 946.3)**	**—**	**(5 365.1)**	**(4 661.8)**	**128 432.8**
13. International Trade Centre UNCTAD/WTO							
Grants and contributions	30 873.7	637.1	(364.1)	—	(333.6)	(60.6)	30 813.1
Subtotal	**30 873.7**	**637.1**	**(364.1)**	**—**	**(333.6)**	**(60.6)**	**30 813.1**
14. Environment							
Posts	12 811.3	208.0	(249.5)	—	(48.9)	(90.4)	12 720.9
Other staff costs	136.0	1.4	2.4	—	27.9	31.7	167.7
Consultants and experts	289.4	7.9	0.8	—	59.4	68.1	357.5
Travel of representatives	159.1	—	(3.4)	—	(104.7)	(108.1)	51.0
Travel of staff	114.6	—	(2.6)	—	14.4	11.8	126.4
Contractual services	40.9	1.2	(0.8)	—	(1.3)	(0.9)	40.0
General operating expenses	361.8	3.9	17.5	—	(77.9)	(56.5)	305.3
Hospitality	24.3	0.2	0.9	—	(4.1)	(3.0)	21.3
Supplies and materials	42.5	0.6	2.5	—	(8.2)	(5.1)	37.4
Furniture and equipment	79.9	1.2	4.2	—	(14.8)	(9.4)	70.5
Subtotal	**14 059.8**	**224.4**	**(228.0)**	**—**	**(158.2)**	**(161.8)**	**13 898.0**

Budget section	Revised appropriation	Projected changes: Rate of exchange	Inflation	Unforeseen and extraordinary expenses and decisions of policymaking organs[a]	Post incumbency and other changes	Total	Proposed final appropriation
15. Human settlements							
Posts	18 538.4	272.7	(349.3)	—	377.1	300.5	18 838.9
Other staff costs	267.4	0.7	4.0	—	11.0	15.7	283.1
Consultants and experts	358.2	3.1	16.6	—	(20.0)	(0.3)	357.9
Travel of staff	321.8	—	(7.3)	—	7.0	(0.3)	321.5
Contractual services	142.6	1.7	9.0	—	(11.2)	(0.5)	142.1
General operating expenses	780.4	8.8	47.7	—	(47.0)	9.5	789.9
Hospitality	10.5	0.2	0.8	—	(1.1)	(0.1)	10.4
Supplies and materials	153.9	1.8	9.5	—	(11.8)	(0.5)	153.4
Furniture and equipment	228.4	2.6	14.5	—	(17.4)	(0.3)	228.1
Subtotal	**20 801.6**	**291.6**	**(254.5)**	**—**	**286.6**	**323.7**	**21 125.3**
16. International drug control, crime and terrorism prevention and criminal justice							
Posts	30 094.9	1 020.8	(435.7)	—	1 389.0	1 974.1	32 069.0
Other staff costs	676.7	22.1	(10.8)	—	30.8	42.1	718.8
Consultants and experts	2 084.0	67.4	(33.0)	—	(342.2)	(307.8)	1 776.2
Travel of representatives	1 387.7	—	(34.2)	—	86.3	52.1	1 439.8
Travel of staff	817.2	—	(18.4)	—	190.2	171.8	989.0
Contractual services	1 308.2	42.5	(20.7)	—	(161.6)	(139.8)	1 168.4
General operating expenses	575.1	18.5	(9.0)	—	(143.4)	(133.9)	441.2
Hospitality	8.8	0.2	(0.2)	—	—	—	8.8
Supplies and materials	185.6	6.0	(2.9)	—	6.5	9.6	195.2
Furniture and equipment	373.3	12.1	(5.7)	—	190.3	196.7	570.0
Grants and contributions	64.4	2.3	(1.1)	—	10.3	11.5	75.9
Subtotal	**37 575.9**	**1 191.9**	**(571.7)**	**—**	**1 256.2**	**1 876.4**	**39 452.3**
17. Economic and social development in Africa							
Posts	92 229.2	(6 360.3)	3 750.0	(1 601.9)	(8 425.1)	(12 637.3)	79 591.9
Other staff costs	3 770.5	(202.7)	(42.5)	353.8	(693.7)	(585.1)	3 185.4
Consultants and experts	4 612.2	(83.1)	23.0	—	(513.6)	(573.7)	4 038.5
Travel of staff	2 277.0	—	(55.0)	21.8	136.1	102.9	2 379.9
Contractual services	3 898.0	—	77.8	58.7	(806.8)	(670.3)	3 227.7
General operating expenses	10 857.0	(451.0)	(151.6)	61.0	(994.4)	(1 536.0)	9 321.0
Hospitality	47.1	(2.2)	(0.9)	—	2.8	(0.3)	46.8
Supplies and materials	3 711.9	—	78.4	212.8	(604.9)	(313.7)	3 398.2

Budget section	Revised appropriation	Projected changes: Rate of exchange	Inflation	Unforeseen and extraordinary expenses and decisions of policymaking organs[a]	Post incumbency and other changes	Total	Proposed final appropriation
Furniture and equipment	5 722.1	—	121.4	183.8	(482.2)	(177.0)	5 545.1
Grants and contributions	1 517.1	(11.0)	(4.6)	—	15.6	—	1 517.1
Subtotal	**128 642.1**	**(7 110.3)**	**3 796.0**	**(710.0)**	**(12 366.2)**	**(16 390.5)**	**112 251.6**
18. Economic and social development in Asia and the Pacific							
Posts	79 789.8	410.8	(743.3)	(86.4)	(834.4)	(1 253.3)	78 536.5
Other staff costs	1 315.9	6.7	(41.2)	—	(110.5)	(145.0)	1 170.9
Consultants and experts	1 052.9	6.4	(36.1)	35.0	(7.4)	(2.1)	1 050.8
Travel of staff	1 496.1	—	(35.7)	18.9	69.4	52.6	1 548.7
Contractual services	940.4	5.1	(30.0)	—	13.6	(11.3)	929.1
General operating expenses	4 914.1	25.1	(154.0)	—	(481.2)	(610.1)	4 304.0
Hospitality	33.2	0.2	(0.9)	—	(1.7)	(2.4)	30.8
Supplies and materials	893.8	4.9	(29.1)	14.8	(55.3)	(64.7)	829.1
Furniture and equipment	1 973.7	11.8	(69.9)	17.7	388.4	348.0	2 321.7
Grants and contributions	5.9	0.1	(0.1)	—	8.8	8.8	14.7
Subtotal	**92 415.8**	**471.1**	**(1 140.3)**	**—**	**(1 010.3)**	**(1 679.5)**	**90 736.3**
19. Economic development in Europe							
Posts	60 183.6	1 230.5	(943.3)	—	(2 089.6)	(1 802.4)	58 381.2
Other staff costs	242.5	4.8	(2.9)	—	(13.0)	(11.1)	231.4
Consultants and experts	460.8	8.6	(5.3)	—	(71.5)	(68.2)	392.6
Travel of staff	987.2	—	(19.4)	—	186.9	167.5	1 154.7
Contractual services	403.2	5.8	(3.9)	—	247.5	249.4	652.6
General operating expenses	99.6	2.2	(1.4)	—	(5.8)	(5.0)	94.6
Hospitality	22.2	0.4	(0.2)	—	(0.3)	(0.1)	22.1
Supplies and materials	247.8	2.5	(2.0)	—	(0.5)	—	247.8
Furniture and equipment	669.1	12.5	(7.9)	—	(247.3)	(242.7)	426.4
Grants and contributions	1 410.3	32.0	(18.8)	—	(136.9)	(123.7)	1 286.6
Subtotal	**64 726.3**	**1 299.3**	**(1 005.1)**	**—**	**(2 130.5)**	**(1 836.3)**	**62 890.0**
20. Economic and social development in Latin America and the Caribbean							
Posts	85 560.3	4 059.2	(143.6)	(236.0)	(2 574.1)	1 105.5	86 665.8
Other staff costs	1 879.0	7.4	(37.1)	26.0	(220.6)	(224.3)	1 654.7
Consultants and experts	1 521.6	—	(29.7)	24.1	(134.2)	(139.8)	1 381.8
Travel of staff	1 776.8	—	(39.4)	15.1	261.3	237.0	2 013.8
Contractual services	1 494.7	—	(33.6)	64.5	(193.3)	(162.4)	1 332.3
General operating expenses	7 914.7	303.5	102.9	23.5	(446.6)	(16.7)	7 898.0

Budget section	*Revised appropriation*	*Projected changes*					*Proposed final appropriation*
		Rate of exchange	*Inflation*	*Unforeseen and extraordinary expenses and decisions of policymaking organs*[a]	*Post incumbency and other changes*	*Total*	
Hospitality	32.3	1.6	(0.5)	—	(3.1)	(2.0)	30.3
Supplies and materials	1 385.5	63.0	(21.1)	42.0	(364.9)	(281.0)	1 104.5
Furniture and equipment	1 594.4	—	(35.9)	66.3	278.2	308.6	1 903.0
Grants and contributions	—	—	—	—	17.4	17.4	17.4
Subtotal	**103 159.3**	**4 434.7**	**(238.0)**	**25.5**	**(3 379.9)**	**842.3**	**104 001.6**
21. Economic and social development in Western Asia							
Posts	54 237.7	74.6	(269.3)	(1 013.7)	(2 834.3)	(4 042.7)	50 195.0
Other staff costs	707.2	1.4	(30.9)	28.7	17.6	16.8	724.0
Consultants and experts	1 843.2	2.9	(76.0)	8.4	(52.9)	(117.6)	1 725.6
Travel of staff	627.8	—	(14.5)	—	216.1	201.6	829.4
Contractual services	1 262.3	1.8	(49.8)	8.0	(9.3)	(49.3)	1 213.0
General operating expenses	3 672.0	5.3	(149.5)	16.8	(515.7)	(643.1)	3 028.9
Hospitality	24.7	0.1	(0.9)	—	—	(0.8)	23.9
Supplies and materials	881.3	1.3	(37.5)	59.3	(113.2)	(90.1)	791.2
Furniture and equipment	1 053.9	1.9	(48.8)	100.8	12.5	66.4	1 120.3
Grants and contributions	408.6	0.5	(16.0)	—	(38.2)	(53.7)	354.9
Subtotal	**64 718.7**	**89.8**	**(693.2)**	**(791.7)**	**(3 317.4)**	**(4 712.5)**	**60 006.2**
22. Regular programme of technical cooperation							
Other	54 832.5	(317.1)	(1 065.7)	—	(1 915.2)	(3 298.0)	51 534.5
Subtotal	**54 832.5**	**(317.1)**	**(1 065.7)**	**—**	**(1 915.2)**	**(3 298.0)**	**51 534.5**
23. Human rights							
Posts	96 437.7	1 622.0	(1 275.4)	(2 000.0)	(7 579.5)	(9 232.9)	87 204.8
Other staff costs	4 466.6	83.5	(54.3)	—	(591.1)	(561.9)	3 904.7
Non-staff compensation	0.2	—	—	—	(0.2)	(0.2)	—
Consultants and experts	1 126.8	21.5	(13.3)	—	92.6	100.8	1 227.6
Travel of representatives	14 619.1	—	(330.1)	—	(31.8)	(361.9)	14 257.2
Travel of staff	3 054.0	—	(68.7)	—	1 626.0	1 557.3	4 611.3
Contractual services	1 568.0	30.7	(18.6)	—	(102.0)	(89.9)	1 478.1
General operating expenses	2 606.5	50.2	(32.0)	—	(659.3)	(641.1)	1 965.4
Hospitality	16.1	0.3	(0.1)	—	(1.9)	(1.7)	14.4
Supplies and materials	884.3	17.3	(10.5)	—	(262.6)	(255.8)	628.5
Furniture and equipment	857.4	14.5	(10.2)	—	274.3	278.6	1 136.0
Grants and contributions	1 716.5	17.4	(10.8)	—	236.2	242.8	1 959.3
Subtotal	**127 353.2**	**1 857.4**	**(1 824.0)**	**(2 000.0)**	**(6 999.3)**	**(8 965.9)**	**118 387.3**

Budget section	Revised appropriation	Projected changes: Rate of exchange	Projected changes: Inflation	Projected changes: Unforeseen and extraordinary expenses and decisions of policymaking organs[a]	Projected changes: Post incumbency and other changes	Projected changes: Total	Proposed final appropriation
24. International protection, durable solutions and assistance to refugees							
Posts	1 233.0	23.8	(11.3)	—	(12.5)	—	1 233.0
Grants and contributions	78 772.5	1 558.9	(951.4)	—	(607.5)	—	78 772.5
Subtotal	**80 005.5**	**1 582.7**	**(962.7)**	**—**	**(620.0)**	**—**	**80 005.5**
25. Palestine refugees							
Posts	45 054.9	(522.6)	77.7	—	(4 628.6)	(5 073.5)	39 981.4
Other staff costs	13.7	—	(0.4)	—	(2.8)	(3.2)	10.5
Contractual services	1.2	—	—	—	—	—	1.2
General operating expenses	0.3	—	—	—	—	—	0.3
Subtotal	**45 070.1**	**(522.6)**	**77.3**	**—**	**(4 631.4)**	**(5 076.7)**	**39 993.4**
26. Humanitarian assistance							
Posts	21 511.4	155.2	(177.4)	—	(437.5)	(459.7)	21 051.7
Other staff costs	749.1	6.7	(13.2)	—	(4.9)	(11.4)	737.7
Consultants and experts	153.6	1.4	(2.7)	—	75.7	74.4	228.0
Travel of representatives	—	—	—	—	3.4	3.4	3.4
Travel of staff	1 073.5	—	(24.2)	—	77.8	53.6	1 127.1
Contractual services	433.7	4.8	(7.0)	—	(247.8)	(250.0)	183.7
General operating expenses	1 038.9	6.7	(19.4)	—	440.4	427.7	1 466.6
Hospitality	20.0	0.2	(0.3)	—	—	(0.1)	19.9
Supplies and materials	107.0	0.5	(2.2)	—	36.2	34.5	141.5
Furniture and equipment	154.9	1.1	(2.8)	—	19.3	17.6	172.5
Grants and contributions	4 619.7	17.5	(10.8)	—	(419.2)	(412.5)	4 207.2
Subtotal	**29 861.8**	**194.1**	**(260.0)**	**—**	**(456.6)**	**(522.5)**	**29 339.3**
27. Public information							
Posts	148 788.4	215.1	(1 134.8)	(1 382.0)	(1 252.9)	(3 554.6)	145 233.8
Other staff costs	5 660.1	15.6	(123.6)	65.7	2 072.0	2 029.7	7 689.8
Travel of representatives	804.6	—	(18.3)	—	(110.4)	(128.7)	675.9
Travel of staff	1 012.0	—	(23.0)	—	358.9	335.9	1 347.9
Contractual services	17 293.7	7.8	(388.0)	75.5	1 411.1	1 106.4	18 400.1
General operating expenses	10 473.9	6.1	(231.4)	13.0	767.4	555.1	11 029.0
Hospitality	134.1	0.3	(2.9)	—	(19.0)	(21.6)	112.5
Supplies and materials	2 145.9	2.1	(47.6)	—	(223.7)	(269.2)	1 876.7
Furniture and equipment	2 260.9	5.4	(49.1)	—	(731.8)	(775.5)	1 485.4

Budget section	Revised appropriation	Projected changes: Rate of exchange	Projected changes: Inflation	Projected changes: Unforeseen and extraordinary expenses and decisions of policymaking organs[1]	Projected changes: Post incumbency and other changes	Projected changes: Total	Proposed final appropriation
Grants and contributions	801.0	1.2	(17.8)	—	(104.3)	(120.9)	680.1
Subtotal	**189 374.6**	**253.6**	**(2 036.5)**	**(1 227.8)**	**2 167.3**	**(843.4)**	**188 531.2**
28A. Office of the Under-Secretary-General for Management							
Posts	14 069.6	—	(72.6)	—	(242.6)	(315.2)	13 754.4
Other staff costs	725.4	—	18.4	1 239.5	(26.9)	1 231.0	1 956.4
Consultants and experts	62.0	—	17.4	580.2	31.6	629.2	691.2
Travel of staff	66.4	—	3.6	318.3	156.9	478.8	545.2
Contractual services	206.8	—	(5.4)	20.0	(121.5)	(106.9)	99.9
General operating expenses	335.6	—	(11.5)	135.0	55.4	178.9	514.5
Hospitality	0.8	—	—	—	—	—	0.8
Supplies and materials	34.1	—	(0.6)	4.5	6.9	10.8	44.9
Furniture and equipment	93.2	—	(1.6)	32.0	2.1	32.5	125.7
Subtotal	**15 593.9**	**—**	**(52.3)**	**2 329.5**	**(138.1)**	**2 139.1**	**17 733.0**
28B. Office of Programme Planning, Budget and Accounts							
Posts	34 030.7	—	(180.6)	—	(1 939.6)	(2 120.2)	31 910.5
Other staff costs	626.5	—	(13.3)	—	84.5	71.2	697.7
Consultants and experts	1 471.9	—	(33.1)	—	(1 433.2)	(1 466.3)	5.6
Travel of staff	280.7	—	(6.2)	—	(122.7)	(128.9)	151.8
Contractual services	3 295.4	—	(74.0)	—	(2 686.3)	(2 760.3)	535.1
General operating expenses	660.3	—	(13.7)	—	27.4	13.7	674.0
Supplies and materials	125.1	—	(2.9)	—	(28.0)	(30.9)	94.2
Furniture and equipment	155.1	—	(3.0)	—	42.1	39.1	194.2
Subtotal	**40 645.7**	**—**	**(326.8)**	**—**	**(6 055.8)**	**(6 382.6)**	**34 263.1**
28C. Office of Human Resources Management							
Posts	42 652.3	—	(228.0)	—	(1 513.0)	(1 741.0)	40 911.3
Other staff costs	1 073.3	—	(24.9)	359.2	442.1	776.4	1 849.7
Consultants and experts	—	—	(3.0)	79.3	93.9	170.2	170.2
Travel of staff	732.4	—	(17.1)	16.8	230.0	229.7	962.1
Contractual services	25 743.3	—	(621.2)	77.0	121.1	(423.1)	25 320.2
General operating expenses	1 761.1	—	(41.9)	4.0	111.4	73.5	1 834.6
Hospitality	10.1	—	(0.4)	—	(4.5)	(4.9)	5.2
Supplies and materials	666.8	—	(80.3)	1 802.2	(378.4)	1 343.5	2 010.3
Furniture and equipment	409.4	—	(10.3)	26.0	44.1	59.8	469.2
Subtotal	**73 048.7**	**—**	**(1 027.1)**	**2 364.5**	**(853.3)**	**484.1**	**73 532.8**

Budget section	Revised appropriation	Projected changes: Rate of exchange	Inflation	Unforeseen and extraordinary expenses and decisions of policymaking organs[a]	Post incumbency and other changes	Total	Proposed final appropriation
28D. Office of Central Support Services							
Posts	74 863.1	—	(163.6)	—	(4 557.3)	(4 720.9)	70 142.2
Other staff costs	2 668.6	—	(44.3)	881.8	266.4	1 103.9	3 772.5
Consultants and experts	305.1	—	(6.8)	—	9.2	2.4	307.5
Travel of staff	406.9	—	(3.0)	36.8	7.5	41.3	448.2
Contractual services	18 060.5	—	(258.0)	467.3	(522.7)	(313.4)	17 747.1
General operating expenses	106 985.5	—	(2 144.6)	855.5	6 223.6	4 934.5	111 920.0
Hospitality	10.3	—	(0.2)	—	(2.2)	(2.4)	7.9
Supplies and materials	3 205.8	—	(65.4)	38.5	(127.7)	(154.6)	3 051.2
Furniture and equipment	4 582.6	—	(83.6)	97.2	(1 466.7)	(1 453.1)	3 129.5
Subtotal	**211 088.4**	**—**	**(2 769.5)**	**2 377.1**	**(169.9)**	**(562.3)**	**210 526.1**
28E. Administration, Geneva							
Posts	72 489.0	1 481.7	(1 714.8)	—	1 893.7	1 660.6	74 149.6
Other staff costs	3 440.7	62.7	(39.5)	—	(295.6)	(272.4)	3 168.3
Travel of staff	89.9	—	(2.6)	11.3	179.4	188.1	278.0
Contractual services	5 035.3	97.7	(59.6)	21.8	346.7	406.6	5 441.9
General operating expenses	33 046.0	630.4	(396.2)	44.1	(327.6)	(49.3)	32 996.7
Hospitality	3.0	0.1	—	—	(0.1)	—	3.0
Supplies and materials	1 834.7	48.6	(28.4)	294.5	(36.2)	278.5	2 113.2
Furniture and equipment	2 507.3	55.9	(33.0)	121.4	45.8	190.1	2 697.4
Grants and contributions	3 601.2	71.7	(43.9)	—	(291.3)	(263.5)	3 337.7
Subtotal	**122 047.1**	**2 448.8**	**(2 318.0)**	**493.1**	**1 514.8**	**2 138.7**	**124 185.8**
28F. Administration, Vienna							
Posts	18 911.0	644.7	(375.0)	—	425.8	695.5	19 606.5
Other staff costs	1 227.8	40.0	(19.5)	—	(3.7)	16.8	1 244.6
Travel of staff	34.3	—	(0.8)	—	40.3	39.5	73.8
Contractual services	704.4	31.0	(10.8)	108.5	139.3	268.0	972.4
General operating expenses	4 383.6	137.6	(66.3)	36.0	(432.0)	(324.7)	4 058.9
Hospitality	2.8	0.1	(0.1)	—	2.1	2.1	4.9
Supplies and materials	536.4	16.5	(8.4)	7.5	(64.4)	(48.8)	487.6
Furniture and equipment	1 361.5	49.1	(21.6)	(1.7)	114.8	140.6	1 502.1
Grants and contributions	12 490.6	399.9	(196.2)	—	(285.9)	(82.2)	12 408.4
Subtotal	**39 652.4**	**1 318.9**	**(698.7)**	**150.3**	**(63.7)**	**706.8**	**40 359.2**

Budget section	Revised appropriation	Projected changes: Rate of exchange	Inflation	Unforeseen and extraordinary expenses and decisions of policymaking organs[a]	Post incumbency and other changes	Total	Proposed final appropriation
28G. Administration, Nairobi							
Posts	20 590.4	329.4	(131.8)	—	694.9	892.5	21 482.9
Other staff costs	304.1	1.5	9.1	311.0	(100.3)	221.3	525.4
Consultants and experts	13.9	(0.1)	3.9	18.0	14.6	36.4	50.3
Travel of staff	25.0	—	(1.1)	12.6	(3.6)	7.9	32.9
Contractual services	307.7	5.0	27.0	44.0	(48.4)	27.6	335.3
General operating expenses	5 598.5	65.0	358.5	43.0	(617.6)	(151.1)	5 447.4
Supplies and materials	387.5	7.3	59.9	294.5	(375.6)	(13.9)	373.6
Furniture and equipment	415.1	8.6	47.3	118.3	(179.4)	(5.2)	409.9
Subtotal	**27 642.2**	**416.7**	**372.8**	**841.4**	**(615.4)**	**1 015.5**	**28 657.7**
29. Internal oversight							
Posts	29 431.6	184.5	(261.9)	—	(791.7)	(869.1)	28 562.5
Other staff costs	1 951.3	4.1	(41.0)	—	559.5	522.6	2 473.9
Consultants and experts	2 076.7	3.3	(38.9)	—	(953.6)	(989.2)	1 087.5
Travel of staff	2 336.1	—	(51.8)	—	(308.5)	(360.3)	1 975.8
Contractual services	207.0	—	(2.5)	—	368.5	366.0	573.0
General operating expenses	717.3	5.5	(4.2)	—	(60.8)	(59.5)	657.8
Hospitality	2.2	—	(0.1)	—	(1.1)	(1.2)	1.0
Supplies and materials	231.1	2.9	(1.9)	—	(98.5)	(97.5)	133.6
Furniture and equipment	520.1	5.5	0.2	—	(235.4)	(229.7)	290.4
Grants and contributions	9.3	0.2	0.7	—	1.2	2.1	11.4
Subtotal	**37 482.7**	**206.0**	**(401.4)**	**—**	**(1 520.4)**	**(1 715.8)**	**35 766.9**
30. Jointly financed administrative activities							
Grants and contributions	12 455.4	74.1	(123.0)	—	(867.9)	(916.8)	11 538.6
Subtotal	**12 455.4**	**74.1**	**(123.0)**	**—**	**(867.9)**	**(916.8)**	**11 538.6**
31. Special expenses							
Other staff costs	91 016.1	423.0	3 075.7	—	642.6	4 141.3	95 157.4
Non-staff compensation	1 194.3	—	(26.3)	—	16.5	(9.8)	1 184.5
Consultants and experts	—	—	—	—	25.0	25.0	25.0
General operating expenses	8 162.3	—	(187.4)	—	(1 403.8)	(1 591.2)	6 571.1
Subtotal	**100 372.7**	**423.0**	**2 862.0**	**—**	**(719.7)**	**2 565.3**	**102 938.0**

Budget section	Revised appropriation	Projected changes: Rate of exchange	Projected changes: Inflation	Projected changes: Unforeseen and extraordinary expenses and decisions of policymaking organs[a]	Projected changes: Post incumbency and other changes	Projected changes: Total	Proposed final appropriation
32. Construction, alteration, improvement and major maintenance							
Improvement of premises	62 199.4	200.3	(856.6)	1 090.0	(944.1)	(510.4)	61 689.0
Subtotal	**62 199.4**	**200.3**	**(856.6)**	**1 090.0**	**(944.1)**	**(510.4)**	**61 689.0**
33. Safety and security							
Posts	133 471.4	917.6	(229.9)	—	(14 305.4)	(13 617.7)	119 853.7
Other staff costs	11 003.6	12.6	(242.6)	832.9	6 988.4	7 591.3	18 594.9
Consultants and experts	136.0	—	(3.1)	—	413.7	410.6	546.6
Travel of staff	1 708.4	—	(38.5)	—	2 083.0	2 044.5	3 752.9
Contractual services	1 947.9	11.2	9.1	—	(230.0)	(209.7)	1 738.2
General operating expenses	6 169.9	0.6	(105.9)	51.7	(893.2)	(946.8)	5 223.1
Hospitality	—	—	—	—	0.7	0.7	0.7
Supplies and materials	2 753.7	18.7	5.7	104.2	(507.9)	(379.3)	2 374.4
Furniture and equipment	2 703.7	10.8	(8.8)	400.4	(1 182.2)	(779.8)	1 923.9
Grants and contributions	48 031.3	26.3	(616.7)	—	(872.8)	(1 463.2)	46 568.1
Subtotal	**207 925.9**	**997.8**	**(1 230.7)**	**1 389.2**	**(8 505.7)**	**(7 349.4)**	**200 576.5**
34. Development Account							
Grants and contributions	18 651.3	—	—	—	—	—	18 651.3
Subtotal	**18 651.3**	**—**	**—**	**—**	**—**	**—**	**18 651.3**
35. Staff assessment							
Other	513 518.9	1 934.0	(3 213.8)	86.6	(25 475.6)	(26 668.8)	486 850.1
Subtotal	**513 518.9**	**1 934.0**	**(3 213.8)**	**86.6**	**(25 475.6)**	**(26 668.8)**	**486 850.1**
36. Office of Information and Communications Technology							
Posts	17 768.8	—	(195.7)	—	(1 386.0)	(1 581.7)	16 187.1
Other staff costs	912.3	—	(33.9)	—	187.5	153.6	1 065.9
Travel of staff	292.4	—	(10.7)	—	80.7	70.0	362.4
Contractual services	6 618.9	—	(274.0)	651.8	2 076.3	2 454.1	9 073.0
General operating expenses	10 315.2	—	(393.7)	128.5	651.2	386.0	10 701.2
Supplies and materials	100.2	—	(3.5)	—	412.3	408.8	509.0
Furniture and equipment	1 023.8	—	(39.1)	28.7	3 737.8	3 727.4	4 751.2
Subtotal	**37 031.6**	**—**	**(950.6)**	**809.0**	**5 759.8**	**5 618.2**	**42 649.8**
Total	**4 885 155.4**	**22 946.9**	**(27 929.3)**	**6 636.7**	**(94 395.2)**	**(92 740.9)**	**4 792 414.5**

[a] Includes $867.7 for the organization of the Conference on the World Financial and Economic Crisis and Its Impact on Development.

Schedule 4

Rates of exchange relative to the United States dollar and inflation by duty station, 2008-2009

	Rates of exchange				*Rates of inflation applicable to non-post objects of expenditure*			
	Revised appropriation		*Present report*		*Revised appropriation*		*Present report*	
Duty station/office (currency)	*2008*[a]	*2009*[b]	*2008*[c]	*2009*[d]	*2008*	*2009*	*2008*	*2009*
Vienna (euro)	0.677	0.773	0.677	0.721	3.7	2.7	3.2	0.1
Santiago (Chilean peso)	508.750	655.000	509.167	565.167	8.8	6.4	8.7	1.9
Addis Ababa (Ethiopian birr)	9.528	9.710	9.546	11.605	41.0	15.0	44.4	14.0
United Nations Military Observer Group in India and Pakistan (rupee)	43.081	49.960	43.068	48.500	7.9	7.1	8.3	9.8
Beirut (Lebanese pound)	1 505.500	1 505.500	1 505.500	1 500.833	12.0	6.0	10.0	1.5
Gaza (shekel)[e]	3.565	3.820	3.575	3.905	4.8	3.3	4.6	3.3
Nairobi (Kenyan shilling)	68.586	80.150	68.458	77.344	25.5	7.6	26.2	20.5
Mexico City (Mexican peso)	10.951	13.100	10.963	13.482	5.3	6.2	5.1	5.4
The Hague (euro)	0.677	0.773	0.677	0.721	2.5	1.7	2.5	0.7
Bangkok (Thai baht)	33.293	34.890	33.328	34.474	6.3	4.0	5.5	(1.0)
Port of Spain (Trinidad and Tobago dollar)	6.228	6.228	6.228	6.269	12.0	11.9	12.0	7.6
New York (United States dollar)	1.000	1.000	1.000	1.000	4.5	2.4	3.8	(0.8)
Geneva (Swiss franc)	1.079	1.140	1.084	1.090	2.6	1.5	2.4	(0.6)
United Nations information centres (United States dollar)[f]	1.000	1.000	1.000	1.000	4.5	2.4	3.8	(0.8)

[a] Average of United Nations operational rates of exchange for 2008, with actual rates through November and November rates used for December.

[b] November 2008 rates were used except for Port of Spain and Beirut, where average actual rates were used from January to November 2008, with the November rate projected to December 2008.

[c] Average of the actual 2008 United Nations operational rates of exchange.

[d] Average of the actual 2009 United Nations operational rates of exchange applied through October 2009 and October rates used for November and December.

[e] Includes the United Nations Truce Supervision Organization and the United Nations Relief and Works Agency for Palestine Refugees in the Near East.

[f] Includes combined effect of inflation and exchange rate changes.

Schedule 5
United Nations operational rates of exchange relative to the United States dollar, 2009

Duty station/office (currency)	Revised appropriation		Present report		Variance (percentage)		Actual rate										Projected rate	
	2008[a]	2009[b]	2008[c]	2009[d]	2008	2009	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Vienna (euro)	0.677	0.773	0.677	0.721	—	(6.73)	0.699	0.762	0.782	0.759	0.754	0.717	0.711	0.712	0.695	0.688	0.688	0.688
Santiago (Chilean peso)	508.750	655.000	509.167	565.167	0.08	(13.71)	622.000	615.000	605.000	570.000	590.000	560.000	525.000	535.000	540.000	540.000	540.000	540.000
Addis Ababa (Ethiopian birr)	9.528	9.710	9.546	11.605	0.19	19.52	9.940	11.000	11.040	11.090	11.150	11.210	11.277	12.460	12.500	12.530	12.530	12.530
United Nations Military Observer Group in India and Pakistan (rupee)	43.081	49.960	43.068	48.500	(0.03)	(2.92)	47.000	48.860	49.240	50.700	49.950	47.100	48.500	48.000	48.650	48.000	48.000	48.000
Beirut (Lebanese pound)	1 505.500	1 505.500	1 505.500	1 500.833	—	(0.31)	1 501.000	1 501.000	1 501.000	1 500.000	1 501.000	1 501.000	1 500.000	1 501.000	1 501.000	1 501.000	1 501.000	1 501.000
Gaza (shekel)[e]	3.565	3.820	3.575	3.905	0.28	2.23	3.800	4.000	4.180	4.070	4.240	3.950	3.920	3.770	3.770	3.720	3.720	3.720
Nairobi (Kenyan shilling)	68.586	80.150	68.458	77.344	(0.19)	(3.50)	76.900	79.040	79.750	80.230	79.370	77.540	77.100	76.300	76.000	75.300	75.300	75.300
Mexico City (Mexican peso)	10.951	13.100	10.963	13.482	0.11	2.92	13.360	13.890	14.500	14.220	13.350	13.140	13.170	13.330	12.740	13.360	13.360	13.360
The Hague (euro)	0.677	0.773	0.677	0.721	—	(6.73)	0.699	0.762	0.782	0.759	0.754	0.717	0.711	0.712	0.695	0.688	0.688	0.688
Bangkok (Thai baht)	33.293	34.890	33.328	34.474	0.11	(1.19)	34.920	34.900	35.790	35.290	35.500	34.460	34.070	33.970	34.020	33.590	33.590	33.590
Port of Spain (Trinidad and Tobago dollar)	6.228	6.228	6.228	6.269	—	0.66	6.220	6.240	6.240	6.260	6.260	6.280	6.280	6.290	6.290	6.290	6.290	6.290
Geneva (Swiss franc)	1.079	1.140	1.084	1.090	0.46	(4.39)	1.046	1.145	1.161	1.149	1.136	1.089	1.084	1.092	1.055	1.039	1.039	1.039

[a] Average of United Nations operational rates of exchange for 2008, with actual rates through November and November rates used for December.

[b] November 2008 rates were used except for Port of Spain and Beirut, where average actual rates were used from January to November 2008, with the November rate projected to December 2008.

[c] Average of the actual 2008 United Nations operational rates of exchange.

[d] Average of the actual 2009 United Nations operational rates of exchange applied through October 2009 and October rates used for November and December.

[e] Includes the United Nations Truce Supervision Organization and the United Nations Relief and Works Agency for Palestine Refugees in the Near East.

Schedule 6

Post adjustment multipliers applicable to staff in the Professional category and above, 2009

	Revised appropriation		*Present report*		*Actual multiplier*									*Projected multiplier*	
Duty station/office	*2008*[a]	*2009*[b]	*2008*[a]	*2009*[b]	*Jan*	*Feb*	*Mar*	*Apr*	*May*	*Jun*	*Jul*	*Aug*	*Sep*	*Oct*	*Nov*	*Dec*
Vienna	68.91	55.00	68.93	61.83	60.40	48.50	45.10	49.00	58.50	65.00	66.20	66.00	69.70	71.20	71.20	71.20
Santiago	44.99	32.70	44.99	45.27	40.90	40.90	40.90	40.90	40.90	40.90	50.30	50.30	50.30	50.30	48.30	48.30
Addis Ababa	48.43	60.28	48.43	52.92	56.70	56.70	53.40	53.40	53.40	53.40	52.80	52.80	52.80	52.80	48.40	48.40
United Nations Military Observer Group in India and Pakistan	37.65	31.48	37.65	32.90	31.20	31.20	32.00	32.00	32.00	32.00	32.80	32.80	33.20	33.20	36.20	36.20
Beirut	47.50	51.95	47.50	49.47	49.50	49.50	49.50	49.50	49.50	49.50	49.50	49.50	49.50	49.50	49.30	49.30
Gaza[c]	50.20	49.30	50.20	46.52	47.90	47.90	44.40	44.40	44.40	45.20	45.80	45.80	45.80	45.80	50.40	50.40
Nairobi	45.06	41.17	44.37	38.37	39.60	39.60	37.70	37.70	37.70	37.70	37.70	37.70	37.70	37.70	39.80	39.80
Mexico City	44.66	37.35	44.66	45.43	44.80	44.80	42.40	42.40	42.40	42.40	48.00	48.00	48.00	48.00	47.00	47.00
The Hague	67.55	52.10	67.57	60.40	64.70	52.40	48.90	52.90	53.80	61.00	62.20	62.00	65.60	67.10	67.10	67.10
Bangkok	44.68	44.25	44.66	43.00	42.60	42.60	41.60	41.60	41.60	41.60	43.80	43.80	43.80	43.80	44.60	44.60
Port of Spain	48.48	56.67	48.48	51.75	52.00	52.00	51.90	51.90	51.90	51.90	51.60	51.60	51.60	51.60	51.50	51.50
New York	66.23	70.58	66.23	68.50	68.50	68.50	68.50	68.50	68.50	68.50	68.50	68.50	68.50	68.50	68.50	68.50
Security field offices	44.47	44.57	43.50	39.11	39.11	39.11	39.11	39.11	39.11	39.11	39.11	39.11	39.11	39.11	39.11	39.11
Geneva	83.82	74.80	83.23	78.89	84.70	70.10	67.90	69.50	71.30	78.00	80.10	78.90	84.60	87.20	87.20	87.20
United Nations information centres	48.26	48.36	47.30	42.76	42.76	42.76	42.76	42.76	42.76	42.76	42.76	42.76	42.76	42.76	42.76	42.76

[a] Average of actual post adjustment multipliers to November 2008 and projected multipliers for December.

[b] Projection based on November 2008 rates.

[c] Average of post adjustment multipliers.

[d] Average of actual post adjustment multipliers to October 2009 and projected multipliers for November and December.

[e] Includes the United Nations Truce Supervision Organization and the United Nations Relief and Works Agency for Palestine Refugees in the Near East.

Schedule 7

Changes in General Service salaries in local currency terms, 2008-2009

(Percentage)

Cost station	*Year*	*Rate of increase in revised appropriation (Previous year = 100)*	*Adjusted rates used in performance report*
Vienna	2008	0.48	0.70
	2009	2.70	1.11
Santiago	2008	2.54	5.05
	2009	6.40	4.79
Addis Ababa	2008	28.00	28.00
	2009	15.00	10.36
United Nations Military Observer Group in India and Pakistan	2008	3.89	6.80
	2009	7.10	1.95
Beirut	2008	2.70	4.24
	2009	6.00	2.96
Gaza[a]	2008	3.67	3.67
	2009	3.30	0.63
Nairobi	2008	6.09	8.51
	2009	7.60	11.16
Mexico	2008	2.28	2.28
	2009	6.20	—
The Hague	2008	1.69	2.94
	2009	1.70	3.63
Bangkok	2008	10.66	10.66
	2009	4.00	0.65
Port of Spain	2008	6.06	6.59
	2009	11.90	0.50
New York	2008	4.27	4.27
	2009	2.40	2.63
Security field offices	2008	4.27	4.27
	2009	2.40	2.63
Geneva	2008	0.42	0.42
	2009	1.50	0.08
United Nations information centres	2008	4.27	4.27
	2009	2.40	2.63

[a] Includes the United Nations Truce Supervision Organization and the United Nations Relief and Works Agency for Palestine Refugees in the Near East.

Schedule 8

Average vacancy rates by budget section, 2006-2009

(Percentage)

Budget section	2006		2007		2008		2009[a]	
	Professional	*General Service*	*Professional*	*General Service*	*Professional*	*General Service*	*Professional*	*General Service*
1. Overall policymaking, direction and coordination	7.0	2.2	9.2	5.3	16.4	10.8	18.2	11.1
2. General Assembly and Economic and Social Council affairs and conference management	5.4	2.9	6.2	2.9	8.5	2.3	6.6	3.3
3. Political affairs	12.3	3.3	15.3	8.6	6.4	6.7	15.2	4.1
4. Disarmament	4.2	—	5.8	1.3	0.9	1.2	2.1	4.3
5. Peacekeeping operations	7.2	6.2	10.5	6.9	13.1	7.9	16.1	9.2
6. Peaceful uses of outer space	8.9	6.7	2.2	—	16.2	—	7.0	—
7. International Court of Justice	12.2	3.5	5.5	2.9	13.0	2.3	8.7	1.2
8. Legal affairs	5.3	0.3	2.6	1.7	4.0	1.1	2.8	0.8
9. Economic and social affairs	4.6	3.5	5.9	4.8	6.2	4.6	7.6	7.0
10. Least developed countries, landlocked developing countries and small island developing States	12.9	12.5	13.7	—	14.4	14.6	25.7	2.8
11. United Nations support for the New Partnership for Africa's Development	15.9	15.2	14.3	20.5	27.7	23.5	35.4	3.3
12. Trade and development	1.5	2.1	2.4	2.9	1.1	3.6	3.9	2.6
14. Environment	3.9	4.4	2.8	—	—	3.0	—	—
15. Human settlements	8.3	—	9.7	—	3.7	—	0.9	—
16. International drug control, crime and terrorism prevention and criminal justice	1.0	—	—	—	—	—	—	—
17. Economic and social development in Africa	7.7	—	13.7	—	16.2	0.2	20.1	2.6
18. Economic and social development in Asia and the Pacific	6.0	3.1	3.7	3.4	6.5	2.6	13.0	3.2
19. Economic development in Europe	1.7	1.4	2.2	1.7	3.3	4.0	7.5	4.9
20. Economic and social development in Latin America and the Caribbean	5.5	3.6	7.2	1.7	4.4	1.5	9.8	3.8
21. Economic and social development in Western Asia	8.2	0.6	9.2	2.3	19.2	4.1	24.1	3.2

Budget section	2006		2007		2008		2009[a]	
	Professional	*General Service*	*Professional*	*General Service*	*Professional*	*General Service*	*Professional*	*General Service*
23. Human rights	33.7	19.2	17.2	9.9	13.6	2.9	11.9	5.2
24. International protection, durable solutions and assistance to refugees	0.6	—	20.8	—	—	—	—	—
25. Palestine refugees	3.8	0.6	6.4	—	10.9	6.8	6.4	8.1
26. Humanitarian assistance	1.5	2.0	4.4	—	2.1	—	1.3	—
27. Public information	4.8	3.7	3.3	4.3	4.5	3.3	5.0	3.7
28. Management and support services	4.4	3.3	7.3	3.4	8.3	2.9	3.2	2.1
29. Internal oversight	11.5	7.5	16.8	9.0	12.5	7.9	13.8	9.9
33. Safety and security	14.4	5.2	6.7	4.4	8.6	2.6	7.5	2.3
36. Office of Information and Communications Technology							9.5	16.2
Total	**7.0**	**3.6**	**7.2**	**3.7**	**8.2**	**3.2**	**8.9**	**3.7**

[a] Vacancy rates as at 30 September 2009 have been used for the purpose of presenting a global analysis for the 21-month period.

V. Recosting methodologies used by other international organizations

69. In paragraph 4 of section XII of its resolution 63/263 on the first performance report on the programme budget for the biennium 2008-2009, the General Assembly requested the Secretary-General to explore the recosting methodologies used by other international organizations compared with that used by the Secretariat, taking into account the unique nature of the United Nations, and to report thereon in the context of the second performance report on the programme budget for the biennium 2008-2009.

70. Accordingly, the United Nations System Chief Executives Board for Coordination was requested to conduct a review to update the main contents of the first edition of its report on budgeting practices in United Nations system organizations (CEB/2003/HLCM/21) issued in 2003. The second edition of the survey (CEB/2009/HLCM/FB/14), published by the Board on 16 November 2009, updates the main contents of the report issued in 2003 and extends the scope of the previous research, with particular reference to methodologies for recalculating cost estimates during the budget period (recosting methodologies), links between planning, programming and budgeting and transition towards result-based budgeting. This second edition included input from 16 organizations: the United Nations, the Food and Agriculture Organization of the United Nations (FAO), the International Atomic Energy Agency (IAEA), the International Civil Aviation Organization (ICAO), the International Fund for Agricultural Development (IFAD), the International Labour Organization (ILO), the International Maritime Organization (IMO), the International Telecommunication Union (ITU), the Joint

United Nations Programme on HIV/AIDS (UNAIDS), the United Nations Educational, Scientific and Cultural Organization (UNESCO), the United Nations Population Fund (UNFPA), the United Nations Children's Fund (UNICEF), the United Nations Industrial Development Organization (UNIDO), the World Food Programme (WFP), the World Intellectual Property Organization (WIPO) and the World Trade Organization.

71. The information on the comparison of recosting methodologies by other organizations provided in the present report has been extracted from the 2009 survey results as contained in the second edition of the Chief Executives Board report (CEB/2009/HLCM/FB/14).

Recosting methodology and frequency of recosting

72. The recosting methodology used by the United Nations in preparing the programme budget for 2008-2009 remains unchanged from that used in the previous bienniums and endorsed by the General Assembly in its resolution 47/212 A.

73. Under this methodology, recosting is the revision process whereby adjustments in the level of appropriations are made as a result of variations in operational rates of exchange, actual inflation experience, average level changes and vacancy rates previously assumed.[2] The programme budget is recosted four times in the biennial cycle, as follows:

(a) The first recosting relates to the estimates to be used for the proposed programme budget;

(b) The second such recosting updates the resource requirements in the proposed programme budget before an initial appropriation is approved;

(c) The third is reflected in the revised estimates included in the first performance report of the programme budget, submitted by the Secretary-General at the end of the first year of the biennium in connection with the revised appropriation;

(d) The fourth is included in the second performance report, submitted at the end of the second year of the biennium, in connection with approval of the final appropriation.

74. Based on the report issued by the Chief Executives Board (CEB/2009/HLCM/FB/14, table 14), it would appear that 11 organizations, namely the United Nations, FAO, IAEA, IFAD, IMO, UNAIDS, UNESCO, UNFPA, UNICEF, UNIDO and WFP, perform recosting, while five organizations, namely ICAO, ILO, ITU, WIPO and the World Trade Organization, do not. Out of the 11 organizations that perform recosting, it should be noted that only three organizations, namely the United Nations, IMO and UNFPA, perform the most comprehensive recosting, which includes the effects of inflation, rates of exchange, payroll, common staff costs and vacancy rates. The methodologies performed by the

[2] By paragraph 11 of its resolution 58/270, the General Assembly requested the Board of Auditors to examine the recosting methodology and to report thereon to the Assembly at its fifty-ninth session. Accordingly, the Board of Auditors conducted a review of recosting in 2004 and reported in the context of its report on the audited financial statements of the United Nations for the biennium 2002-2003 (A/59/5 (Vol. I), chap. II). The Board considered the existing methodology as generally acceptable.

various organizations also differ in the types of variable included. Table 9 provides a summary of the recosting methodologies and the variables used by the organizations.

Table 9
Comparison of recosting methodologies and variables used[a]

	Recosting parameters used					
Organization	*Inflation*	*Exchange rates*	*Payroll*	*Common staff costs*	*Vacancies*	*Frequency*
United Nations	X	X	X	X	X	Four times during the biennium
FAO	X	X	X			Every 3 months and more frequently towards end of the year or biennium
IAEA		X		X		Monthly
IFAD		X				Once a year
IMO	X	X	X	X	X	Twice a year
UNAIDS		X	X	X	X	Twice a year
UNESCO	X	X		X	X	At the beginning of each biennium
UNFPA[b]	X	X	X	X	X	As necessary
UNICEF[c]	X	X				Once a year
UNIDO	X	X	X	X		Once, at the time of budget preparation
WFP	X	X	X			Whenever there is a significant market change

[a] Extracted from document CEB/2009/HLCM/FB/14, table 14.

[b] For exceptional cases, there is a provision in the Financial Regulations where the Executive Director may utilize a budgetary contingency provision of up to 3 per cent of the approved gross appropriation for unforeseen requirements resulting from currency movements, inflation or a decision of the General Assembly. Such usage is to be reported to the Executive Board at its regular session through the Advisory Committee.

[c] Recosting is performed annually for internal purposes only and is not required by the Executive Board.

Rates of exchange

75. In the United Nations, operational rates of exchange are established by the Treasury on a monthly basis. Projections for annual or biennial periods are based on either the average rate or the spot rate, whichever allows for lower estimates for each duty station, as recommended by the Advisory Committee on Administrative and Budgetary Questions during its consideration of the proposed programme budget for the biennium 1996-1997 (see A/51/7/Add.6, para. 5). The average rate is derived from the average of the monthly actual rates, with the latest available rate applied for the remaining months of the year, while the spot rate is the rate of the latest available month. Both rates are calculated for each duty station.

76. In the proposed programme budget, the rates are based on the approved rates for the second year of the current biennium, on the basis of the first performance report. In the initial appropriation, either the average or spot rate for each duty station (whichever allows for lower estimates) is used for both years of the biennium. In the first performance report, the actual averages are used in the first year of the biennium while the average or spot rate that yields the lowest estimate is used in the second year. In the final appropriation, the realized rate is used with the latest available rate applied to the remaining months.

77. As reflected in table 9, the effect of currency fluctuations is applied by all organizations that perform recosting.

78. Table 10 reflects the application, forecast and treatment of currency fluctuations by the various organizations.

Table 10
Effect of currency fluctuations[a]

Organization	*Application of exchange rate to the budgetary currency*	*Forecasting of exchange rates*	*Handling of exchange losses and gains*
United Nations	Exchange rates are first proposed by the Secretary-General in the proposed programme budget for the next biennium based on the rates applicable in the revised appropriation for the current biennium. Exchange rates are first approved by the General Assembly in the initial appropriation for the programme budget based on the rates approved for the second budget performance report of the current biennium. These rates are brought up to date in the context of annual performance reports so as to reflect the experience in the current year and to revise projections for the ensuing year(s).	United Nations operational rates of exchange are used to generate current year averages. Future year projections can be either the current year average operational rates of exchange or the latest operational rates of exchange, whichever allows for the lowest estimates.	Additional requirements are normally covered by supplementary estimates approved by the General Assembly based on the performance reports. Gains are credited to miscellaneous income.

Organization	*Application of exchange rate to the budgetary currency*	*Forecasting of exchange rates*	*Handling of exchange losses and gains*
FAO	Annual contributions to the budget are assessed partly in United States dollars and partly in euros. For each biennium, the Conference determines the proportionate share of the budget payable by all Member States and Associate Members in United States dollars and in euros respectively, in accordance with the estimated expenditures in each of these currencies. For the purposes of presenting a total United States dollar-equivalent budget, allowing separate identification of the impact of the new budget rate on the proposed budget, and for the purposes of reporting on use of appropriations, the United States dollar/euro budget rate of exchange is set in advance of the programme of work and budget document preparation.	Monitoring is carried out every three months, or more often towards the end of the year or biennium.	Pursuant to Conference resolutions in 1989 and 2005, all gains and losses on exchange transactions are debited/credited to the Special Reserve Account.
IAEA	A standard rate of exchange of $1 to €1 is applied in budget formulation. During implementation, the average United Nations exchange rate for the year is applied to the United States dollar portion of the appropriation. In the accounts, the United Nations operational rate of exchange is applied.	No	The IAEA budget is effectively protected against currency fluctuation by the "split appropriation and assessment" system. Taking into consideration that IAEA incurs a large portion of its expenditure in United States dollars, the system ensures that contributions from Member States provide

Organization	*Application of exchange rate to the budgetary currency*	*Forecasting of exchange rates*	*Handling of exchange losses and gains*
			the necessary purchasing power to ensure that the approved programme is not affected by currency fluctuations.
ICAO	The 2008-2010 budget was established at the exchange rate applicable at the time the budget was being reviewed by the Council.	No	There is no specific provision in the budget for adverse currency fluctuations. ICAO enters into forward purchase contracts for currency immediately after the approval of the budget by the Assembly in order to protect the budget from currency fluctuations. These forward currency purchase contracts cover most of the exposure of the budget to currencies.
IFAD		Exchange rates based on market forecasts.	Loan disbursements are made in dollars. Currency fluctuation against special drawing rights (SDRs) is managed through a spread in investment assets across SDR basket currencies. Exchange rate losses are based on a restatement of the budget at year end, with losses charged against IFAD's regular resources. This restatement has no accounting impact and is done for budget purposes only.

Organization	*Application of exchange rate to the budgetary currency*	*Forecasting of exchange rates*	*Handling of exchange losses and gains*
ILO	The rate of exchange between the Swiss franc and United States dollar, as used in the Director-General's programme and budget proposals, is the rate applicable to the previous biennium. The final budget rate of exchange is not decided until the programme and budget have been reviewed by the Finance Committee of Government representatives at the Conference in June. It is then set at the average rate of exchange obtained for the forward purchase of the biennial dollar component, and the programme and budget is revalued accordingly.	No forecast is made.	At its seventy-sixth session (June 1989), the Conference decided to introduce a new system of Swiss franc assessments combined with forward purchasing of the biennial dollar requirements. Under this system, gains and losses that result when actual exchange rates vary in relation to the budget rate of exchange are recorded under an Exchange Equalization Account. Any residual gain or loss on exchange from the operation of the system is added to or deducted from any net premium earned or payable on forward purchasing transactions. The adjusted net premium earned is distributed half to the incentive fund and half to member States. The adjusted net premium payable is charged to the Income Adjustment Account.
IMO	The United Nations operational rate of exchange between the pound sterling and the United States dollar prevailing in the month of the submission of the proposals (usually February/March of the year before the budget period) is applied. The rate of exchange actually used in the final	No forecast is made.	The Assembly has authorized the Council to make any necessary recalculation of the biennial budget, in the light, in particular, of exchange rate movements during the first year. All exchange rate gains contribute to the cash surplus (miscellaneous income), which is then distributed

Organization	Application of exchange rate to the budgetary currency	Forecasting of exchange rates	Handling of exchange losses and gains
	approved budget is determined by the IMO Assembly at its session in the November preceding the biennium. The Assembly in recent years has also given authority to the IMO Council to amend the rate of exchange used in respect of the budget for the second year of the biennium in the light of circumstances prevailing at the Council's autumn session in the first year of the biennium.		in accordance with decisions of the Assembly based on the recommendations of the Secretary-General.
ITU	The United Nations official rate on 1 January of the year preceding the first year of the biennium is applied. However, the rate of exchange used in the budget is a decision of the Council, which may choose the United Nations official rate for the month in which the budget is approved or for an earlier month.	No	At the end of the budgetary period, any exchange rate losses or gains are included in the accounts as other operating expenses or as miscellaneous income.
UNAIDS	No	No	Absorbed as they arise, and recorded as miscellaneous income.
UNESCO	For the purpose of comparability, the budget is established at a notional constant dollar rate of exchange of $1 to €0.869.	No	UNESCO protects itself against currency fluctuation by a split-level assessment system whereby contributions are assessed in the two main currencies of expenditure, namely euros and United States dollars in proportion to foreseen requirements.

Organization	*Application of exchange rate to the budgetary currency*	*Forecasting of exchange rates*	*Handling of exchange losses and gains*
			A separate currency clearing account is maintained to record differences in exchange between the constant rate of exchange and the operational rates of exchange applicable to income and expenditure, the balance of which is added to or deducted from the amount available under the incentive scheme.
UNFPA	Not applicable	Not applicable	There is no reserve for exchange losses or gains.
UNICEF	The biennial support budget is prepared in United States dollars.	No forecast is made.	Expenditure exchange rate fluctuations are absorbed within the budget.
UNIDO	The United States dollar requirements for the preparation of the programme and budgets 2008-2009 were converted using the January-December 2006 average United Nations dollar-euro exchange rate.	No forecast is made.	Exchange gains and losses are expected to be kept in or covered from the reserve.
WFP	The Board approved at its 2008 annual session a policy for hedging the euro component of programme support and administrative expenses.	The new standard position costs that will be used in the management plan for 2010-2011 will incorporate the average euro/United States dollar rate of the hedging contracts. This will result in certainty in respect of the United States dollar value of euro-denominated programme support and administrative	

Organization	*Application of exchange rate to the budgetary currency*	*Forecasting of exchange rates*	*Handling of exchange losses and gains*
		expenditure and will benefit the planning process for the management plan 2010-2011, which is currently under way. Hedging euro expenditure involves buying the right to purchase a determined amount of euros at a fixed exchange rate. A hedge can result in financial gain or loss. The Secretariat is not in a position to predict market movements; it intends to minimize foreign exchange risk through hedging, in order to remove one of the uncertainties in programme support and administrative budget planning.	
WIPO	The United Nations rate of exchange at the time of preparing the budget is used (usually January or February). This rate is not updated.	No forecast of future exchange rate.	At the end of the budgetary period, any exchange rate losses or gains are included in the accounts as other operating expenses or as miscellaneous income.
World Trade Organization	Use of United Nations exchange rate.	No	No provision in the budget for exchange fluctuations.

[a] Extracted from CEB/2009/HLCM/FB/14, table 18.

Inflation

79. In the United Nations, post adjustment multipliers are provided for professional staff costs by the International Civil Service Commission (ICSC), while for General Service and related categories, adjustments reflect cost-of-living adjustments based on prevailing market conditions. Salary surveys are generally conducted for each duty station every four or five years, or as the situation warrants. Adjustments for post costs result from differences in actual post adjustment indices

for staff in the Professional category and above and actual cost-of-living adjustments of salary scales for staff in the General Service and related categories, compared with the assumptions made previously.

80. For non-post items, adjustments are generally based on the latest information available on consumer price indices derived from *The Economist*. When the inflation rate on a specific object of expenditure such as utilities cannot be obtained from *The Economist*, information posted on the websites of the local bureau of statistics is used. For certain objects of expenditure (such as honoraria and representation allowances), no inflationary provision is made.

81. Table 11 lists how the various organizations account for the effect of changes in inflation rates.

Table 11
Effect of changes in inflation rates[a]

Organization	*Inflationary increases/(decreases)* *(a) Forecasting* *(b) Adjustments* *(c) Inflation reserve*
United Nations	(a) Historical Information is obtained from official statistics on inflation. (b) Adjustment is made annually for the performance report. Provisions are allowed in the budget and revised on a rolling basis at each of the following stages: (i) initial appropriation; (ii) revised appropriation; (iii) final appropriation. (c) No reserve.
FAO	(a) A wide variety of indices are used relating to the many cost items (e.g. adjustment and wage indices, price trends, etc.) including from private sector forecasting services. (b) No adjustment to the budget level. However, in theory, the Working Capital Fund could be used to meet some unbudgeted cost increases by providing reimbursable loans in specific cases. (c) The Special Reserve Account provides a small amount of protection (up to 5 per cent of the budget) to be used with Council approval against adverse movements in currency and inflation. If unbudgeted cost increases exceed 5 per cent of the budget, the additional amount will have to be absorbed.

Organization	*Inflationary increases/(decreases)* *(a) Forecasting* *(b) Adjustments* *(c) Inflation reserve*
IAEA	The budget proposals for the second year of the biennium are adjusted to reflect significant variances and price adjustments for that year. IAEA does not have an inflation reserve.
ICAO	(a) Information is obtained from official statistics. For expenditures denominated in Canadian dollars, the projections of the Canadian consumer price index are provided by several major Canadian banks and consulting firms. Initially these projections are studied by the Finance Committee during the preparation phase of the budget. The projections are given a final review during the Assembly by the Budget Working Group. (b) No specific reserve is established for inflation. Where additional funding is required, a supplementary budget is the only recourse.
IFAD	The gross predicted inflation rate is a composite combining predicted increase in staff standard costs and the European consumer price index.
ILO	(a) ILO follows the projection and estimates agreed at the inter-agency meeting of Geneva-based organizations. If new data subsequently becomes available prior to the finalizing of the ILO programme and budget, it may depart from the inter-agency findings. For expenditure outside Geneva, it makes its own estimates based on previous experience, current trends and major sources of information such as the International Monetary Fund *World Economic Outlook* projections. (b) No annual revision of budget for inflation. Subject to the prior approval of the Governing Body, the Working Capital Fund may be used to cover, inter alia, inflation in excess of the level provided for in the budget (although it has not been used for this purpose since 1981). (c) No specific reserve.

Organization	*Inflationary increases/(decreases)* *(a) Forecasting* *(b) Adjustments* *(c) Inflation reserve*
IMO	(a) Budgetary assumptions for inflationary increases (pay and price changes) over the biennium are based on the statistical information produced by the Government of the United Kingdom of Great Britain and Northern Ireland. A number of indices are taken into account to estimate inflation (for example, London post adjustment and General Service salary increases are based on forecast changes in the United Kingdom retail price index and the United Kingdom average earnings index). (b) Normally, no adjustment to the budget level. Supplementary estimates can be prepared for the Council's approval in case budget shortfall is unavoidable owing to inflation and currency fluctuation. (c) No specific reserves.
ITU	(a) Cost increase forecasts by the United Nations organizations in Geneva are used. (b) Unbudgeted inflationary increases are absorbed during execution. (c) No specific reserve.
UNAIDS	Forecasting
UNESCO	(a) Estimates for inflation on the current biennium are estimated and added to the current budget in order to establish a budget base for the ensuing biennium. The evolution of the increases under all salary items and the official inflation index of the host country and other available economic indicators are extensively analysed to ensure that the cost increases established are realistic and reasonable. (b) Unbudgeted cost increases are normally required to be absorbed during programme execution. (c) Cost increases due to inflation and statutory increases that are expected to occur during the biennium implementation are not incorporated into the individual appropriation line in the proposed programme and budget, but provided under a separate budget line as part IV, Anticipated cost increases. The use of this provision under part IV is subject to approval by the Executive Board.
UNFPA	Adjustment is made based on the estimated inflation rates. There is no reserve.

Organization	Inflationary increases/(decreases) (a) Forecasting (b) Adjustments (c) Inflation reserve
UNICEF	(a) Estimates for inflation on the proposed biennial support budget are based on price increases that have already occurred and are very likely to occur based on information and data available at the time of the preparation of the biennial support budget document. (b) During the budget year, any unforeseen inflation or other cost increases have to be absorbed within approved budget appropriation. (c) No reserve.
UNIDO	(a) The inflation rate for individual objects of expenditure (utilities, operating costs, supplies, etc.) is derived from (i) the most recent consumer price and wage index level forecasts in Austria; (ii) expected statutory changes in salaries and common staff costs; and (iii) information obtained from other United Nations organizations providing services to UNIDO in the Vienna International Centre complex.
WFP	Increases (and decreases) are driven by changes in commodity prices and fluctuations in the value of the United States dollar given that WFP has a dollar-based budget. WFP has developed cereal and crude oil indexes in order to monitor the prices of these commodities.
WIPO	(a) Cost increase forecasts by the United Nations organizations in Geneva are used. Projected cost decreases are based on past experience. The forecasts are applied to current posts. The budget document shows programme variations and cost variations separately. (c) No specific reserve.
World Trade Organization	Projected Swiss inflation rate is used.

[a] Extracted from CEB/2009/HLCM/FB/14, table 17.

Vacancy rates

82. In the United Nations, vacancy rates are periodically proposed by the Secretary-General for the approval of the General Assembly. Major considerations in determining vacancy rates are the category (Professional or General Service) and post status (continuing or new post). The current rates used for the biennium 2008-2009 are 6.5 per cent for Professional and 3.5 per cent for General Service for continuing posts. For new posts, a delayed recruitment factor has been applied

(Professional posts costed at 50 per cent, General Service posts costed at 65 per cent) consistent with existing practice.

83. Table 12 shows the adjustment for staff turnover and delays applied by the organizations.

Table 12
Adjustments for staff turnover and delays (lapse factor)[a]

Organization	*Adjustment for staff turnover and delays (lapse factor)*
United Nations	The budgeted turnover factor is calculated on the basis of vacancy experience and approved by the General Assembly at the time of initial appropriation, revised appropriation and final appropriation. For the biennium 2008-2009, a uniform rate of 6.5 per cent for Professional and higher category and 3.5 per cent for General Service staff has been applied. For Field Security staff a vacancy rate of 5.3 per cent for Professional and 13.9 per cent for General Service was approved in the context of the first performance report for the biennium 2008-2009. The factors for delayed recruitment used to estimate the cost of new posts are 50 per cent for Professional and 35 per cent for General Service posts.
FAO	Yes.
IAEA	Lapse factor is applied based on expected turnover and average recruitment period.
ICAO	Lapse factor is not applied in the budget but is in the financial plan. Savings due to turnover and delays are used for recruitment of temporary assistance.
IFAD	No lapse factor is applied and all budgeted resources are available for use by the unit with the vacancy.
ILO	Arbitrary adjustment for staff turnover is taken as a deduction from total estimates for the staff costs.
IMO	The turnover/lapse factor is determined on the basis of prospective vacancy levels and staff profile.
ITU	A vacancy rate is applied.
UNAIDS	Adjustments based on most recent staff vacancy experience and forecasted recruitment.
UNESCO	A lapse factor of 3 per cent, as determined by the General Conference, is deducted from the total budget for staff costs to reflect the vacancies arising from general turnover of personnel.
UNFPA	A vacancy factor is used.
UNICEF	A lapse factor is applied based on staff vacancy experience and expected vacancies.

Organization	*Adjustment for staff turnover and delays (lapse factor)*
UNIDO	A 5 per cent turnover factor on posts at the Professional level; 3 per cent on posts in the General Service category.
WFP	The lapse factor is an allowance for theoretical savings arising from delays in filling vacant posts, to the extent that such savings are not used to finance other posts. No lapse factor has been applied to the cost estimates because the standard costs are based on actual costs; the lapse factor is thus implicitly calculated.
WIPO	A vacancy rate is included in the standard costs to reflect work rate and recruitment timespan.
World Trade Organization	Deductions are made for expected vacancies (recruitment lag time).

[a] Extracted from CEB/2009/HLCM/FB/14, table 15.

Other standards

84. In the United Nations, adjustments to other standard costs take into account actual payroll experience related to salaries and common staff costs. Revisions to standard salary costs are based on the actual averages experienced, by category and level, at each duty station. Common staff costs are budgeted as a percentage of net salaries for each duty station. Expenditures under common staff costs relate to allowances and benefits, appointments, transfers and separation of staff. Recommendations of ICSC with regard to the mobility and hardship scheme, separation payments, hazard pay and the education grant are generally absorbed within these overall adjustments, consistent with established practice.

85. All organizations in the United Nations system use standard costs for salary and common staff costs, with the exception of IAEA, which uses the actual estimated costs based on post incumbency, and IMO, which uses the effective costs on the basis of existing staff adjustments for expected cost changes.

VI. Action requested of the General Assembly

86. **The General Assembly is requested to take note of the present report including the recosting methodologies used by the Secretariat and other international organizations. The Assembly is further requested to approve the revised estimates for the biennium 2008-2009 as set out in paragraph 7 above and the related income estimates as set out in paragraph 63 above.**

Annex to the letter dated 30 November 2009 from the Permanent Representative of Azerbaijan to the United Nations addressed to the Secretary-General

Violations of the ceasefire by the military forces of the Republic of Armenia* in the month of November 2009

Date	*Time*	*Direction*	*Fire point area*	*Used Weapons*	*Casualties & Damages*
1 November	6.45am-7.20am 9.00pm-9.20pm 11.50pm-12.05am	Five	Unknown heights, Gorgan and Ashagi Abdurahmanli villages, Fizuli region, Azerbaijan	Firearm & Machinegun	—
	12.40pm-12.50pm		Sarijali village, Aghdam region, Azerbaijan	Firearm & Machinegun	—
2 November	9.30pm-9.45pm	Two	Unknown heights, Khojavand region, Azerbaijan	Firearm & Machinegun	—
3 November	5.00am-5.27am 5.10am-5.20am	Six	Gorgan, Garakhanbayli and Ashagi Abdurahmanli villages, Azerbaijan	Firearm & Machinegun	—
	7.00pm-7.35pm		Unknown heights, Gadabay region, Azerbaijan	Firearm & Machinegun	—
	9.15pm-9.20pm		Unknown heights, Khojavand region, Azerbaijan	Firearm & Machinegun	—
	9.15pm-9.20pm		Yusijanli and Marzil villages, Azerbaijan	Firearm & Machinegun	—
4 November	7.20am-7.35am	Five	Unknown heights, Ashagi Abdurahmanli and Ashagi Seyidahmadli villages, Azerbaijan	Firearm & Machinegun	—
	11.00am-11.10am		Garasu village, Berd region, Armenia	Firearm & Machinegun	—
	9.15pm-9.25pm		Unknown heights, Khojavand region, Azerbaijan	Firearm & Machinegun	—
5 November	12.02am-12.15am	Nine	Unknown heights, Ashagi Abdurahmanli and Ashagi Seyidahmadli villages, Azerbaijan	Firearm & Machinegun	—

* Settlements of the Republic of Azerbaijan included in this information are under the occupation by the Republic of Armenia or close to fire point areas.

	7.00pm-7.45pm 9.40pm-9.55pm		Goyarkh and Jilaburt villages, Terter region, Azerbaijan	Firearm & Machinegun	—
	9.35pm-9.55pm 10.55pm-11.15pm 11.00pm-11.15pm		Unknown heights, Ashagi Abdurahmanli and Gorgan villages, Azerbaijan	Firearm & Machinegun	—
6 November	12.15am-12.40am	Six	Goyarkh and Jilaburt villages, Terter region, Azerbaijan	Firearm & Machinegun	—
	1.40am-2.00am		Shurabad village, Aghdam region, Azerbaijan	Firearm & Machinegun	—
	11.40am-11.50am		Tapgaragoyunlu village, Goranboy region, Azerbaijan	Firearm & Machinegun	—
	9.00pm-9.15pm 10.55pm-11.10pm		Unknown heights, Gorgan villages, Fizuli region, Azerbaijan	Firearm & Machinegun	—
8 November	5.45pm-5.50pm	One	Unknown heights, Khojavand region, Azerbaijan	Firearm & Machinegun	—
9 November	5.50pm-6.00pm	Six	Vosgepar village, Noyanberyan village, Armenia	Firearm & Machinegun	—
	5.50pm-6.10pm		Mosesegkh village, Berd region, Armenia	Firearm & Machinegun	—
	6.10pm-6.15pm		Berkaber village, Ijevan region, Armenia	Firearm & Machinegun	—
	5.30pm-5.45pm		Unknown heights, Gazakh region, Azerbaijan	Firearm & Machinegun	—
	10.20pm-10.45pm		Ashagi Abdurahmanli and Ashagi Seyidahmadli villages, Azerbaijan	Firearm & Machinegun	—
10 November	12.30am-1.50am	Two	Ashagi Abdurahmanli and Ashagi Seyidahmadli villages, Azerbaijan	Firearm & Machinegun	—

11 November	8.00am-8.10am	Eleven	Berkaber village, Idjevan region, Armenia	Firearm & Machinegun	
	5.00pm-5.20pm		Yusifjanli village, Aghdam region, Azerbaijan	Firearm & Machinegun	
	9.30pm-9.45pm 10.15pm-10.30pm 11.20pm-11.30pm		Gorgan and Ashagi Seyidahmadli villages, Azerbaijan	Firearm & Machinegun	
	1.00pm-1.25pm 8.30pm-8.35pm 11.50pm-12.15am		Garvand, Garakhanbayli and Ashagi Abdulrahmanli villages, Fizuli region, Azerbaijan	Firearm & Machinegun	
	2.05pm-4.20pm 9.35pm-10.00pm		Yusifjanli and Tagibayli villages, Aghdam region, Azerbaijan	Firearm & Machinegun	
	5.00pm-5.15pm		Unknown heights, Kurapatkino village, Khojavand region, Azerbaijan	Firearm & Machinegun	
12 November	12.10am-12.30am	Two	Unknown heights, Kurapatkino village, Khojavand region, Azerbaijan	Firearm & Machinegun	
15 November	1.10pm-1.20pm 7.00pm-7.30pm 9.05pm-9.25pm 10.30pm-10.40pm 10.55pm-11.05pm	Four	Unknown heights, Ashagi Veysalli and Garakhanbayli villages, Fizuli region, Azerbaijan	Firearm & Machinegun	
	9.05pm-9.25pm		Marzil village, Agdam region, Azerbaijan	Firearm & Machinegun	

16 November	7.00am-7.15am	Six	Moscogerkh village, Berd region, Armenia	Firearm & Machinegun	
	1.40am-11.00am		Marzil village, Aghdam region, Azerbaijan	Firearm & Machinegun	
	2.15pm-2.30pm		Tapqaragoyunlu village, Goranboy region, Azerbaijan	Firearm & Machinegun	
	9.00am-9.15am 9.10pm-9.25pm		Ashagi Veysalli, Garakhanbayli and Ashagi Abdulrahmanli villages, Fizuli region, Azerbaijan	Firearm & Machinegun	
17 November	12.30am-12.40am	Six	Ashagi Veysalli, Garakhanbayli and Ashagi Abdulrahmanli villages, Fizuli region, Azerbaijan	Firearm & Machinegun	
	1.25pm-1.35pm 5.00pm-5.25pm		Moscogerkh and Chinarli villages, Berd region, Armenia	Firearm & Machinegun	
	5.35pm-5.445pm 8.15pm-8.25pm		Ashagi Abdurahmanli village, Fizuli region, Azerbaijan	Firearm & Machinegun	
18 November	6.15pm-6.45pm	Three	Chinarli village, Berd region, Armenia	Firearm & Machinegun	
	9.45pm-10.00pm		Unknown heights, Ashagi Abdurahmanli village, Fizuli region, Azerbaijan	Firearm & Machinegun	
19 November	2.42am-3.00am	Three	Unknown heights, Ashagi Abdurahmanli village, Fizuli region, Azerbaijan	Firearm & Machinegun	

	11.35pm-11.45pm		Unknown heights, Goranboy region, Azerbaijan	Firearm & Machinegun	—
20 November	10.30am-10.45am	Four	Vosgepar village, Noyanveryan region, Armania	Firearm & Machinegun	
	3.45pm-4.00pm		Tapgaragoyunlu village, Goranboy region, Azerbaijan	Firearm & Machinegun	—
	7.00pm-7.10pm		Marzil and Sarijali villages, Aghdam region, Azerbaijan	Firearm & Machinegun	—
21 November	1.05am-1.10am	Four	Marzil and Sarijali villages, Aghdam region, Azerbaijan	Firearm & Machinegun	—
	1.35am-2.00am		Gizil Oba village, Terter region, Azerbaijan	Firearm & Machinegun	—
	9.00pm-9.15pm		Garakhanbali village, Fizuli region, Azerbaijan	Firearm & Machinegun	—
22 November	4.35pm-4.45pm	One	Talish village, Terter region, Azerbaijan	Firearm & Machinegun	41-year resident (civilian Tapgara yunlu village Sadiy Gahram was kill
23 November	11.45am-12.01pm	Five	Mosesgerkh village, Berd region, Armenia	Firearm & Machinegun	—

	11.05am-11.20am		Unknown heights, Garakhanbayli and Ashagi Abdurahmanli villages, Fizuli region, Azerbaijan	Firearm & Machinegun	
	5.30pm-5.35pm		Azatamut village, Idjevan region, Armenia	Firearm & Machinegun	
24 November	12.35am-12.45am	Seven	Unknown heights, Garakhanbayli and Ashagi Abdurahmanli villages, Fizuli region, Azerbaijan	Firearm & Machinegun	
	4.35pm-4.45pm 7.25pm-7.35pm 10.50pm-11.10pm		Ashagi Veysalli and Ashagi Abdurahmanli villages, Fizuli region, Azerbaijan	Firearm & Machinegun	
	7.55pm-8.05pm 9.49pm-10.02pm 8.20pm-8.30pm 9.50pm-10.05pm		Kurapatkino village, Khojavand village, Azerbaijan	Firearm & Machinegun	
25 November	11.55am-1.20pm 12.50pm-1.05pm	Three	Mosesgerkh and Aygepar villages, Berd region, Armenia	Firearm & Machinegun	
	9.15pm-9.25pm		Kurapatkino village, Khojavand region, Azerbaijan	Firearm & Machinegun	
26 November	1.30pm-1.45pm 10.40pm-10.50pm	Seven	Sarijali village, Agdam region, Azerbaijan	Firearm & Machinegun	
	2.30pm-2.35pm		Tapgaragoyunlu village, Goranboy region, Azerbaijan	Firearm & Machinegun	
	4.00pm-4.10pm 11.25pm-11.35pm		Kuropatkino village, Khojavend region, Azerbaijan	Firearm & Machinegun	
	11.05pm-11.20pm		Mehdili and Jojugmarjanli villages, Jabrayil region, Azerbaijan	Firearm & Machinegun	

	2.05pm-2.25pm		Garakhanbayli village of Fuzuli region, Azerbaijan	Firearm & Machinegun	
27 November	5.10am-5.20am	One	Garakhanbayli village of Fuzuli region, Azerbaijan	Firearm & Machinegun	
29 November	1.25pm-1.35pm	Seven	Sarijali village, Aghdam region, Azerbaijan	Firearm & Machinegun	
	1.40pm-2.05pm		Gulustan village, Goranboy region, Azerbaijan	Firearm & Machinegun	
30 November	6.30am-6.45am 6.35am-6.50am 6.50am-7.00am 5.00pm-5.05pm 9.50pm-10.05pm 10.45pm-11.15pm	Five	Unknown heights, Gorgan, Ashagi Abdurahmanli and Garakhanbayli villages, Fizuli region, Azerbaijan	Firearm & Machinegun	
	1.45am-1.55am		Javahirli village, Aghdam region	Firearm & Machinegun	

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Financial reports and audited financial statements, and reports of the Board of Auditors

Report of the Fifth Committee

Rapporteur: Ms. Yuliana Zhivkova **Georgieva** (Bulgaria)

I. Introduction

1. At its 2nd plenary meeting, on 18 September 2009, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its sixty-fourth session, and to allocate to the Fifth Committee, the item entitled:

> "Financial reports and audited financial statements, and reports of the Board of Auditors:
>
> "(a) United Nations peacekeeping operations;
>
> "(b) Voluntary funds administered by the United Nations High Commissioner for Refugees;
>
> "(c) Capital master plan".

2. The Fifth Committee considered the item at its 4th and 8th meetings, on 7 and 23 October 2009. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/64/SR.4 and 8).

3. For its consideration of the item, the Fifth Committee had before it the following documents:

(a) Financial report and audited financial statements for the year ended 31 December 2008 and the report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees;[1]

[1] *Official Records of the General Assembly, Sixty-fourth Session, Supplement No. 5E* (A/64/5/Add.5).

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(b) Related report of the Advisory Committee on Administrative and Budgetary Questions (A/64/469);

(c) Note by the Secretary-General transmitting the report of the Board of Auditors on the implementation of its recommendations relating to the biennium 2006-2007 (A/64/98).

4. At the 4th meeting, on 7 October, the Director of External Audit of the Republic of South Africa and Chairman of the Audit Operations Committee of the Board of Auditors introduced the reports of the Board (see A/C.5/64/SR.4).

II. Consideration of draft resolution A/C.5/64/L.3

5. At its 8th meeting, on 23 October, the Committee had before it a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/64/L.3), submitted by the Chairperson of the Committee on the basis of informal consultations coordinated by the representative of Egypt.

6. At the same meeting, the Committee adopted draft resolution A/C.5/64/L.3 without a vote (see para. 7).

III. Recommendation of the Fifth Committee

7. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Recalling its resolutions 52/212 B of 31 March 1998, 57/278 A of 20 December 2002, 60/234 of 23 December 2005, 62/223 A and B of 22 December 2007 and 20 June 2008, and 63/246 A and B of 24 December 2008 and 30 June 2009,

Having considered the audited financial statements and the report of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2008,[1] the note by the Secretary-General transmitting to the General Assembly the letter dated 10 July 2009 from the Chairman of the Board of Auditors transmitting the report of the Board on the implementation of its recommendations relating to the biennium 2006-2007,[2] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[3]

1. *Accepts* the financial report and audited financial statements and the report and audit opinion of the Board of Auditors on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2008;[1]

2. *Endorses* the recommendations of the Board of Auditors contained in its report on the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2008;[4]

3. *Notes* the concerns as contained in the qualified audit opinion of the Board of Auditors on the financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended 31 December 2008,[5] after its modified opinion on the financial statements for the year ended 31 December 2007,[6] notes also the measures taken by the Office of the United Nations High Commissioner for Refugees to address the seriousness of its financial problems, and encourages the United Nations High Commissioner for Refugees to implement all the recommendations of the Board and to report to the relevant governing bodies on progress made in this regard;

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

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[1] *Official Records of the General Assembly, Sixty-fourth Session, Supplement No. 5E* (A/64/5/Add.5).

[2] A/64/98.

[3] A/64/469.

[4] *Official Records of the General Assembly, Sixty-fourth Session, Supplement No. 5E* (A/64/5/Add.4), chap. II.

[5] Ibid., chap. III.

[6] *Official Records of the General Assembly, Sixty-third Session, Supplement No. 5E* (A/63/5/Add.5), chap. III.

5. *Takes note* of the note by the Secretary-General transmitting to the General Assembly the letter dated 10 July 2009 from the Chairman of the Board of Auditors transmitting the report of the Board on the implementation of its recommendations relating to the biennium 2006-2007;[2]

6. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[3] subject to the provisions of the present resolution;

7. *Commends* the Board of Auditors for its identification of common reasons for the lack of full implementation of the recommendations, as well as good practices in relation to the implementation and follow-up of its reports;

8. *Requests* the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of all the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions in a prompt and timely manner and to continue to hold programme managers accountable for the non-implementation of the recommendations;

9. *Reiterates its request* to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors on the accounts of the United Nations as well as on the financial statements of its funds and programmes a full explanation for the delays in the implementation of the recommendations of the Board, in particular those not yet fully implemented that are two or more years old;

10. *Also reiterates its request* to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board of Auditors, as well as the priorities, benchmarks and deadlines, and measures to hold office holders accountable;

11. *Takes note* of paragraph 16 of the report of the Advisory Committee on Administrative and Budgetary Questions.[3]